



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Friday, March 18, 2022 ~ 11:00 AM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

MEMBERS & PROXIES PRESENT (P) / ABSENT (A):

Members:

Dr. Janet Pope, LA School Board Executive Director	__A__
Mike Ranatza, LA Sheriff's Association Executive Director	__A__
John Gallagher, LA Municipal Association Executive Director	__A__
Guy Cormier, Police Jury Association of Louisiana Executive Director	__A__
Amanda Granier, LA School Board Association Appointee	__P__
Shawn McManus, LA Sheriff's Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee - Chairman	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee – Vice Chairman	__P__

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	__P__
_____, LA Sheriff's Association (Vacant)	____
Karen Day White, LA Municipal Association	__A__
Debbie Henton, Police Jury Association of Louisiana	__P__

STAFF PRESENT:

J. Roger Bergeron, Executive Director	__P__
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OTHERS PRESENT:

- Rick Mekdessie
- Andrew Kolb
- Darlene Allen, Louisiana Department of Revenue
- Renee Roberie, Remote Sellers Commission
- Amber Hymel, Jeff Davis Parish Tax Administrator / LATA Co-Chairman of State & Local Audit Committee
- Administrators participating via the Zoom Web Conferencing platform

Each member of the Board received the following documents prior to the meeting:

1. 03/17/2022 Meeting Agenda
2. 02/10/2022 Meeting Minutes
3. 02/28/2022 Financial Statements
4. FY 2021 YTD Budget through 02/28/2022
5. Bill Payments Month Ending 02/28/2022
6. Recirculated Look Up Tool Terms of Use as of 02/25/2022

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Roll Call

Chairman Krennerich called the meeting to order at 11:03 AM. The secretary called the roll and a quorum (6 members / proxies) was established.

Adoption of the Agenda

ON MOTION OF Amanda Granier, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to adopt the agenda of the March 18, 2022 meeting of the LA Uniform Local Sales Tax Board.

Approval of the Minutes of the LA Uniform Local Sales Tax Board Held February 10, 2022

ON MOTION OF Jeffrey LaGrange, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held February 10, 2022

Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the month of February 2022.

Board Member Requests

- **Board of Tax Appeals Case Management – Attorney Andrew Kolb:**
 - E-File system was to go live in January. Case file scanning was to start in February 1st. Password and user ID access was to start March 1st. Do not have a status update.
 - Pursuant the cooperative endeavor agreement (CEA), the passwords and user ID's will come through the LULSTB and will be distributed to the collectors. It was suggested to have an online system training event. The training can be used as education training for collectors.

Executive Director's Report

(1) Multi-parish Audit Program (MAP):

- **(A) Requested Changes to MAP Documents: PPM 40.4**

Page 1 C. Definitions: "Applicant" - Change "dealers" to "sellers" as per LA R.S. 47:339.

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND unanimously CARRIED, the Board voted to approve the recommended amendments.

Executive Director's Report Continued

Page 3 at E. 3. B.: Allow opt-out parishes to opt-in if audit duration exceeds loss of one year prescriptive period.

ON MOTION OF Debbie Henton, SECONDED BY Amanda Granier, AND unanimously CARRIED, the Board voted to approve the recommended amendments.

Page 3 at E. 3. C.: Allow taxpayer to withdraw application for "any reason." -

ON MOTION OF Debbie Henton, SECONDED BY Shawn McManus, AND unanimously CARRIED, the Board voted to postpone consideration of this recommended amendments.

Page 4 at G. 4.: Add collector and taxpayer representative may receive interim work papers and progress reports upon request.

ON MOTION OF Shawn McManus, SECONDED BY Jeffrey LaGrange, AND unanimously CARRIED, the Board voted to approve the recommended amendments.

- **(B) Requested Amendments to MAP Documents: Multi-parish Audit Agreement**

Page 2, Section 4.b.: Provide an exception for jeopardy assessments in accordance with LA R.S. 47:337.53(A).

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND unanimously CARRIED, the Board voted to approve the recommended amendments.

Page 4, Section 9: "making Agreement...and terms" not be disclosed except...may follow...LA R.S. 47:1508."

ON MOTION OF Amanda Granier SECONDED BY Debbie Henton, AND unanimously CARRIED, the Board voted to approve the recommended amendments.

Page 3, Section 6.d.: Waiver if function of Collector invested in electronic signature software to secure a digital signature (Executive Director will revise this language).

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND unanimously CARRIED, the Board voted to approve the recommended amendments.

ON MOTION OF Debbie Henton, SECONDED BY Jeffrey LaGrange, AND unanimously CARRIED, the Board voted to **approve PPM 40.4 with suggested amendments.**

Executive Director's Report Continued

ON MOTION OF Shawn McManus, SECONDED BY Debbie Henton, AND unanimously CARRIED, the Board voted to **approve the Multi-parish Audit Agreement with amendments.**

Public Comment: Amber Hymel, Jeff Davis Parish Tax Administrator / LATA Co-Chairman of State & Local Audit Committee. Roger will respond to her written comments.

• **(C) Approve create of Board Audit Manager Position**

ON MOTION OF Debbie Henton, SECONDED BY Jeffrey LaGrange, AND unanimously CARRIED, the Board voted to create the Board Audit Manager position with applicable salary range and job description as drafted. Adjustment to be made at a later date.

• **(D) Amend 2021-2022 Budget**

ON MOTION OF Neshelle Nogess, SECONDED BY Debbie Henton, AND unanimously CARRIED, the Board voted to amend the fiscal year 2021-2022 budget to include \$50,000 for increase in operation (expenses and other professional services) for the Multi-parish Audit Program and adopt the resolution as presented to the Board.

• **(E) RFI Issuance (Information Only / No Action)**

A Request for Information document (questionnaire) is prepared and ready to issue to contract audit firms to gauge their capabilities and experience and related matters.

(2) Look Up Tool – Approve Terms of Use for Bulk Users (Andrew Kolb)

- Document distributed to Board Members.
- Replaces agreements with individual collectors and users.

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND unanimously CARRIED, the Board voted to approve the Terms of Use for Bulk Users as amended.

Board Member Comments:

- Suggested to add language to LULSTB and Remote Sellers Commission (RSC) website that the Look Up Tool landing page is a government agency and there is no fee.
- Post to the LULSTB and Louisiana Association of Tax Administrators (LATA) websites.

(3) 2022 Regular Legislative Session:

- **Senate Bill 95 (Allain) Creates the multi-parish audit program for local sales tax.**
Executive Director invited to attend a meeting on Tuesday to discuss SB 95 and other legislation proposed that affects local tax collectors.
- **Senate Bill 244 (Allain) Requires uniform reporting by local sales tax collectors that are compensated based on cost of collection.**
This bill will require involvement of the LULSTB in the collection of information in conjunction with the Louisiana Legislative Auditor.

(4) Proposal of CPA Firm for Fiscal year 2021-2022 Legislative Audit

- Received a proposal from Kolder Slaven Champagne for the 2021-2022 audit. They have performed the audit of the LULSTB for the prior years. Cost \$9,000 for the regular audit assignment and another \$2,000 - \$4,000 for the AUP review.

(5) Request for Advisory Guidance

- Received a request from the Lafayette Parish Sales & Use Tax Office regarding the sales of meals at nursing homes. Request included a contract that provided more details. Andrew Kolb will conduct a review. Will contact the Louisiana Department of Revenue as it is a state and local issue.

Financial Reports

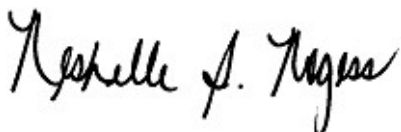
ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending February 28, 2022.

Other Business

Roger Bergeron announced he will step down as Executive Director by June 30, 2022.

Adjournment

ON MOTION OF Amanda Granier, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adjourn at 12:56 PM.



Neshelle S. Nogess, Secretary