



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, April 21, 2022 ~ 1:30 PM
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	<u> A </u>
Mike Ranatza, LA Sheriff's Association Executive Director	<u> A </u>
John Gallagher, LA Municipal Association Executive Director	<u> A </u>
Guy Cormier, Police Jury Association of Louisiana Executive Director	<u> A </u>
Amanda Granier, LA School Board Association Appointee	<u> A </u>
Shawn McManus, LA Sheriff's Association Appointee	<u> P </u>
Kressy Krennerich, LA Municipal Association Appointee - Chairman	<u> P </u>
Jeffery LaGrange, Police Jury Association of Louisiana Appointee – Vice Chairman	<u> P </u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u> P </u>
_____, LA Sheriff's Association (Vacant)	<u> </u>
Karen Day White, LA Municipal Association	<u> A </u>
Debbie Henton, Police Jury Association of Louisiana (Vacant)	<u> P </u>

STAFF PRESENT:

J. Roger Bergeron, Executive Director	<u> P </u>
---------------------------------------	--------------

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Renee Roberie, Remote Sellers Commission
Administrators participating via the Zoom Web Conferencing platform.

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

1. April 21, 2022 Meeting Agenda
2. March 18, 2022 Meeting Minutes
3. March 31, 2022 Financial Statements
4. FY 2021 YTD Budget through March 31, 2022
5. Bill Payments Month Ending March 31, 2022
6. Executive Director, Assistant Director & Administrative Assistant Job Descriptions
7. LULSTB Pay Scales (KLK)

- **Job Description of Executive Director (Agenda Item Added by Unanimous Vote)**

ON MOTION OF Jeffrey LaGrange, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to approve the job description of Executive Director and post the vacancy. Suggested by board members to post on the LA Uniform Local Sales Tax Board and LA Association of Tax Administrators websites along with advertisements in the newspaper, CPA Society, Government Finance Officers Association, Indeed, LA Jobs, etc.

6. Executive Director's Report

A. Multi-parish Audit Program (Information Only)

1. Revised PPM and Associated Documents (Per SB 95 – Allain)
 - PPM adopted at the April 21st meeting and SB 95 has passed the Senate and awaiting hearing in Ways & Means. Legislative elements of SB 95 which affect the PPM have been incorporated into the document.
 - There is a conflict between the requirements of LA R.S. 47:337.26 and 47:337.29. One of the statutes does not include the language in the Notice of Intent to Audit informing the taxpayer of the right to have a multiparish audit. Will be fixed in Ways & Means.
2. Request For Information Issued and Posted
 - Emailed to the five (5) private audit firms that conducts business in Louisiana insofar as multiparish audits are concerned on April 1, 2022 with a response deadline of May 2, 2022.
 - The RFI was also posted on the LULSTB website for any firm that did not receive an email.
 - Will be used as a tool to evaluate the performance and quality of the work of those firms.
 - RFI had ten (10) questions.

B. FY 2022-2023 Budget Preparation Schedule (Information Only)

- 5/12/2022 – Proposed budget presentation
- 6/1/2022 – Publish proposed budget notice for public viewing with date, time and place of public hearing in accordance with LA R.S. 39:1307
- 6/15/2022 – Public hearing date
- 6/16/2022 – Adoption of fiscal year 2022-2023 budget
- On or before 6/30/2022 – Issue public notice that all actions required by LA R.S. 39:1307 were completed

C. VDA Program Milestone (Information Only)

- As of 3/31/2022 the program has generated \$22.8 million excluding interest.
- Since inception of the program in October 2019, 76 different applications that generated 1600 plus agreements between the taxpayers and the parishes.

D. Advisory Opinion Update (Andrew Kolb)

- Visited with Lafayette Parish to update on progress.
- Initial research and met with LDR as it involves state and local issues and exemptions.
- Hope to conclude by the next meeting of the LULSTB.

E. BTA Case Management System

- PowerPoint presentation webinar scheduled for Tuesday, April 26, 2022
- Discussed Non-MOU parish subscription costs and accompanying handout with analysis of the LULSTB cost to implement/launch and maintain the BTA's new Case Management System (CSM). The document includes a "buy in" calculation for parishes that may want to obtain a subscription but had not participated in current and future funding of the project. See \$3,375 buy in after start up (at \$758.30 per year for 5 years or \$2,274.90 first year, plus \$379.15 per year for four year years thereafter).

7. Financial Reports

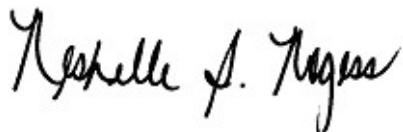
ON MOTION OF Neshelle Nogess, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending March 31, 2022.

Other Business

- Senate Bill 235 passed on the floor with amendments and affects the LULSTB if passed. <https://www.legis.la.gov/legis/ViewDocument.aspx?d=1271448>
- Executive Director attended a protest hearing on March 23, 2022 in Lake Charles, LA.

Adjournment

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to adjourn at 2:27 PM.



Neshelle S. Nogess, Secretary