



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, June 14, 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>P</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>A</u>
_____, LA Sheriff's Association (Vacant)	<u>A</u>
Karen Day White, LA Municipal Association	<u>A</u>
Debbie Henton, Police Jury Association of Louisiana	<u>A</u>

STAFF PRESENT:

Roger Bergeron, Executive Director	<u>P</u>
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***** Point of Personal Privilege Allowed by the Chairperson Krennerich**

*** The meeting began with a point of personal privilege allowed by the Chairperson, extended to Mr. Mark West. Mr. West presented Mr. Roger Bergeron, Executive Director of the LULSTB, with a gift. Mr. West commended Roger on a life-long career of personal service to the State and local governments. Mr. West provided details of Roger's career which included time with the Louisiana Department of Revenue, West Baton Rouge Parish Sales Tax Department, Mayor of Port Allen and of course, his time as the Executive Director of the LULSTB. Mr. West shared that Roger was a great public servant who went above and beyond the call of duty and was a great example for everyone to follow. Mr. West went on to express his gratitude to Mr. Bergeron for being a great mentor and friend.

*** Roger Bergeron followed up by thanking everyone for the gift and accolades. He went on to share that he and his wife, Diane, had attended a series of seminars entitled Educational Living. In one particular seminar, participants had to "dig deep" to answer a number of questions which were designed to determine one's purpose in life. In that exercise, Roger determined that his purpose in life was and is to be a "Public Servant". It was there that he concluded that he is

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living out his life's purpose, which is public service. Roger stated that looking back on his career he can say that almost all of his time in public service has been good and he has made life-long friends.

*** Chairperson Kressy Krennerich also acknowledged and thanked Roger Bergeron for his service and mentorship over the years.

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. 06/14/2022 Meeting Agenda
2. 05/31/2022 Financial Statements
3. FY 2022 YTD Budget through 05/31/2022
4. Bill Payments Month Ending 05/31/2022

Roll Call

*** Chairperson Kressy Krennerich began the formalities by stating that the first item on the agenda is the "Roll Call" and the record should reflect that a quorum has not been established for purposes of the June 14, 2022 meeting. As such, there will be no discussion of items requiring a vote by the Board at the meeting.

Adoption of the Agenda

*** Not performed due to lack of quorum established.

Approval of the Minutes of the LA Uniform Local Sales Tax Board Held 5/12/2022

*** Not performed due to lack of quorum established.

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 June 2022.

*** Ms. Roberie stated that the most recent distribution was completed on June 8, 2022 and was for April 2022 transactions where the funds were paid to the Commission in May 2022. The Commission distributed \$19.9M of the \$38.3M it collected for the period to local governments. The \$38.3M collected is approximately \$10M more than the same period last year. Ms. Roberie also stated that the Commission is adding about fifty (50) new accounts per week this year. She also stated that collections by the Commission were \$332M in its first year and through the third quarter of this year, collections have exceeded \$627M.

Board Member Request

- **Discuss Administrator Training FY 22-23 (Chair Krennerich)** – Chairperson Krennerich shared that she attended the LATA 2nd Quarter Conference in New Orleans in New Orleans this month. At that conference, she recommended to the LTAs the possibility of combining the statutory required LULSTB LTA training with the LATA 3rd Quarter Conference, which is generally attended by most of the LTAs. This proposal was made because LTAs are the primary participants at the LATA 3rd Quarter Conference, and they are the intended audience for the LULSTB LTA training requirement. This is a going-forward recommendation and will satisfy the LULSTB statutory requirement to provide the LTA training. The proposal was accepted by the LTAs and will begin next year.
- Roger Bergeron, Executive Director, added that the LULSTB could also provide funding for this training due to the availability of resources.

Executive Director's Report

- **Multi-parish Audit Program**
The Executive Director, Roger Bergeron, explained that the revised version of PPM 40.4 is not available today due to potential impact of recently passed legislation. Specifically, SB 95 will directly impact PPM 40.4, however, the bill has not been signed by the Governor as of the date of this meeting. After SB 95 becomes effective, changes to PPM 40.4 will be incorporated and the revised PPM 40.4 will be sent to the Board for consideration and final approval at the next meeting. In addition, the Executive Director is compiling a training module for the LTAs and Business and Industry to explain how the program will work. This training is tentatively scheduled to take place during the last week of June 2022. It is anticipated that there will be two sessions, one in the morning for the LTAs and the other in the afternoon for Business and Industry.

- **MPA Tracking System**

Mr. Bergeron stated that Rick Mekdessie is available today to give the Board a preview of the electronic process for the Multi-parish Audit Program.

After Mr. Bergeron's comments regarding "Transition Tasks", the Chair called for Mr. Rick Mekdessie to provide a preview of the Multi-parish Audit Program Portal. Mr. Mekdessie provided a flowchart of the electronic system and explained each decision step within the process. A brief question-and-answer session ensued. Mr. Mekdessie went on to show the public-facing view of the system to the Board from both the taxpayer and LTAs perspective. Mr. Mekdessie explained that his presentation is considered Phase I of the development with more to come later.

Chairperson Krennerich confirmed with the Executive Director, Mr. Bergeron, that the training mentioned earlier in the meeting related to the Multi-parish Audit Program will include a lot more detail than what is presented at today's meeting.

- **Transition Tasks**

Mr. Bergeron, Executive Director, explained that he has compiled a list of 20+ items that he deems important to expose the incoming director to prior to his departure. These items are difficult to grasp without first being introduced to a person who has no prior knowledge of the Board's activities and systems. In addition, the annual audit will begin soon which will require information be made available to the auditors. Most of the information will come from the accounting firm but will have to be coordinated by the executive director. Mr. Bergeron explained that he will be available for assist in anyway and the Board's Chair is working with Counsel to ensure the outgoing executive director will be compensated during this time.

Chair Krennerich stated that she and the Board appreciates Mr. Bergeron's commitment to stay on during the transition period. Also, the Chair committed to working with the Board's outside counsel to create an agreement to ensure that Mr. Bergeron is compensated during the transition period.

Financial Reports

*** No motion to approve and accept the financials was made due to lack of a quorum.

Mr. Bergeron, Executive Director, presented the financials to the attending members. Mr. Bergeron explained that the balance sheet for the month ending May 2022 was provided to the Board members along with the Y-T-D Budget Review. Mr. Bergeron pointed out that the

amount budgeted for revenues is on target with only minor differences between budgeted and actual figures. Mr. Bergeron asked that the record reflect that the financials had been presented for the Board's consideration. The Bills Paid Review Report contained the usual monthly expenditures, including a payment for the Issue Trac System and quarterly travel and office supplies purchased by the Executive Director.

- **Financial Statements**
- **Y-T-D Budget Review**
- **Bills Paid Review/Approval**

Executive Session

- **ED Candidate Interviews**

The board members present went into executive session to discuss and conduct interviews of candidates for the position of Executive Director.

Other Business

No other business was offered or discussed.

Public Comment

No public comments were offered.

Adjournment

*** No official motion for adjournment was considered due to lack of a quorum.