



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting

Thursday, September 8, 2022 ~ 1:30 PM

LAMPERS Building, First Floor Executive Conference Room

7722 Office Park Blvd. Baton Rouge, LA 70809

Zoom Link: https://zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFB1c3Q1UT09

Meeting ID: 939 5510 9963

Passcode: 663831

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 __A__
_____, LA Sheriff's Association (Vacant) __P__
Karen Day White, LA Municipal Association __A__
Deborah Henton, Police Jury Association of Louisiana

STAFF PRESENT:

Clarence Lymon, Executive Director

OTHERS PRESENT:

- Rick Mekdessie, Board Technology Consultant
Andrew Kolb, Board Counsel
Renee Roberie, Remote Sellers Commission
Administrators/Others participating via the Zoom Web Conferencing platform.

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

- 1. 9/8/2022 Meeting Agenda
2. 6/23/2022 and 8/11/22 Meeting Minutes
3. Resolution for LLA Attestation Questionnaire
4. Act 669 - 2022 Regular Session
5. 8/31/2022 Financial Statements
6. FY 2023 YTD Budget through 8/31/2022
7. Bill Payments Month Ending 8/31/2022

1. Roll Call

Chairman Krennerich called the meeting to order at 1:31PM. Acting Secretary McManus called the roll and a quorum was present.

2. Adoption of the Agenda

ON MOTION OF Amanda Granier, SECONDED BY Jeff Lagrange, AND CARRIED, the Board voted to adopt the agenda of the September 8, 2022 meeting of the LA Uniform Local Sales Tax Board.

3. Approval of the Minutes

Minutes from the June 23, 2022 and August 11, 2022 meetings were presented to the Board. Executive Director Lymon informed the Board that the minutes from June 14, 2022 and July 14, 2022 meetings would be presented at the next meeting.

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to adopt those minutes presented.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections through August 2022. As the September meeting was occurring early in the month, Ms. Roberie informed the Board that the Commission would be distributing the August 2022 collections no later than the next day (Friday, September 9, 2022). Chairman Krennerich also noted that the Commission is processing record-breaking numbers of new account applications.

5. Policy Advice Considerations

Nursing Home Food Purchases

Board Counsel Kolb updated the Board on a requested policy position from the Board's August meeting from a parish Collector regarding the taxability of food purchases made by nursing homes. Mr. Kolb indicated that had sent out the draft to the local collector who had requested the policy, as well as to all local administrators for review and comment. The requestor accepted the draft as written, while a question had been received from a local administrator who posed a slightly different question concerning the purchase of hot meals purchased off premises and provided to residents. Director Lymon proposed that the Board could attempt to add this to the existing draft or to do one separately answering this specific question. Discussion ensued by the Board.

ON MOTION OF Karen White, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to approve the policy advice as written so it can be published with an intention to consider amending it at the next meeting with specifics addressing the question regarding hot meals.

6. Executive Director's Report

Resolution for Louisiana Legislative Auditor's Attestation Questionnaire

Director Lymon presented a resolution to the Board for its review and consideration regarding an annual attestation to the Legislative Auditor. Discussion between the Board, Director Lymon, and Counsel Kolb referenced the Board's reception of the document in the past 24hrs, and confirmation that the questionnaire was not facing any pending submission deadlines.

ON MOTION OF Shawn McManus, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to TABLE the resolution until the Board's next meeting in October 2022.

ACT 669 Legislative Auditor Reporting

Director Lymon updated the Board on Act 669, which seeks to determine costs of local sales tax collection and amounts retained by collectors to perform this duty. The Act requires the LA Legislative Auditor (LLA) and the LULSTB to work together to develop reporting standards for local collectors to use in an effort to provide consistent answers. Director Lymon updated the Board that though he had reached out to the LLA in August, no meeting had been established since that time. He stated that the LLA had reached out to Chairman Krennerich and that a meeting has been set for Monday, September 12, 2022.

7. Financial Reports

Director Lymon presented the financial reports for the month and year to date ending 8/31/22. It was noted that intergovernmental revenues had been received from the LA Office of Motor Vehicles in the month of August, though still behind schedule as these funds pertained to June 2022 collections that would normally have been disbursed in July.

ON MOTION OF Jeff LaGrange, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending August 2022 as presented.

Public Comment

No one from the public in attendance at the meeting or via Zoom requested to speak.

Other Business

Chairman Krennerich received confirmation from Director Lymon that the updated banking resolution approved by the Board in August had been consummated. She also shared that the RSC meeting that morning included a review of the requirements of Act 685 and that members from the LA DOR, RSC, and LULSTB would begin collaborating to determine estimates for the centralization of processing of state and local sales taxes to ensure a timely response.

Adjournment

ON MOTION OF Karen White, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to adjourn at 2:05PM.