



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting  
Thursday, August 10, 2023 ~ 1:30 PM  
LAMPERS Building, First Floor Executive Conference Room  
7722 Office Park Blvd. Baton Rouge, LA 70809**

This meeting will be available via Zoom. Members of the public are encouraged to provide comments to the Zoom chat function. See link below:

<https://us06web.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	__P__
_____, LA Sheriff's Association (Vacant)	____
Romy Schofield-Samuel, LA Municipal Association	__P__
Debbie Henton, Police Jury Association of Louisiana	__A__

#### STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	__P__
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#### OTHERS PRESENT:

Rick Mekdessie  
Andrew Kolb, LULSTB Executive Counsel  
Darlene Allen, LATA Executive Director  
Administrators participating via the Zoom Web Conferencing platform.

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

1. Meeting Agenda 8/10/2023
2. Meeting Minutes 7/13/2023
3. Financial Statements 7/31/2023
4. FY 2024 YTD Budget through 7/31/2023
5. Bill Payments Month Ending 7/31/2023

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**1. Roll Call**

Chairman Krennerich called the meeting to order at 1:35 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

**2. Adoption of the Agenda**

ON MOTION OF Amanda Granier, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adopt the agenda of the August 10, 2023 meeting of the LA Uniform Local Sales Tax Board.

**3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)**

ON MOTION OF Amanda Granier, SECONDED BY Romy Schofield-Samuel, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held July 13, 2023.

**4. Remote Seller Commission Update**

Ms. Roberie was not available to provide an update as the RSC was working to close out for the month of July.

**5. Executive Director's Report**

**A. LULSTB Staffing Update**

1. New staff member Attorney Dewanna R. Trask, Tax Research Analyst

**B. Act No. 375(2023)/(HB 558) Update – Single Filing and Remittance System**

1. Meetings scheduled with Office of Technical Services (OTS)
2. Uniform Electronic Local Return & Remittance Advisory Committee – Continue to reach out to entities for interest in serving on the committee. Mr. Lymon has reached out to the LATA President to identify local tax collectors who are interested in serving on behalf of LATA.
3. Meeting scheduled to establish guidelines on the hold harmless provisions for data, look up tool, and protocol for maintaining the database going forward. The system does not allow for historical data. Taxpayers have to go to the LATA website or local / individual taxing jurisdictions websites to verify historical tax rate data. A decision has to be made about how much historical information and where the single repository may reside, either on the LULSTB website or to the local / individual taxing jurisdictions websites.

4. Board Member Concerns:

- Costs of programming and maintenance
- Considerations for Taxwatch include rates for specific locations and also a transaction date to match the effective tax rate for that date. Rate history has been maintained and available on the Parish E-File database. How to incorporate into the look up tool.
- Acts language “incumbent upon locals to provide information...”
- Date look up through bulk look up

**C. Voluntary Disclosure Agreement – Proposed Amendment**

1. Proposed changes were distributed at July meeting.
2. Definition of affiliate clarified.

ON MOTION OF Jeffrey LaGrange, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to amend the Voluntary Disclosure Agreement, Section 4 and Question #4 on the website application.

**D. Tax Advisory Proposals Pursuant to PPM No. 50.3:**

1. Rent for re-rent Exemption for Oilfield Equipment

ON MOTION OF Shawn McManus, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to approve policy advice contingent upon further updates to the law and revisions the board.

2. Taxability of Magazines, Newspapers, and Periodicals – Draft is not ready. Will be presented at the September meeting for consideration.
3. TPP Incorporated into an Immovable

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to adopt policy regarding repairs to component parts, buildings and other structures.

**E. Groceries/Meals Delivery Services Update – In the process of gathering information.**

This is a common sales tax issue with the parishes and the Louisiana Department of Revenue. Spoke with Secretary and comptroller to collaborate and provide guidance. Also considering guidance proposed by the Remote Seller’s Commission.

**6. Financial Reports**

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

ON MOTION OF Amanda Granier, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending July 31, 2023.

**7. Other Business**

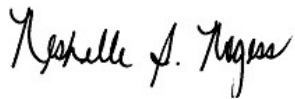
None

**8. Public Comment**

None

**Adjournment**

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to adjourn at 3:00 PM.



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Neshelle S. Nogess, Secretary