



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, February 13, 2025 ~ 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=WS9vbTRwaW0ycUkySDU1aFBlc3Q1UT09>

Meeting ID: 939 5510 9963 Passcode: 663831

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>
Barney Arceneaux, 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 – Vice Chairman	<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	<u>A</u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u>P</u>
Jessica Knight, LA Sheriff's Association	<u>A</u>
Romy Samuel, LA Municipal Association	<u>A</u>
David Hall, Police Jury Association of Louisiana	<u>P</u> (Virtual)

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	<u>P</u>
Dewanna Trask, Sales Tax Analyst	<u>P</u>

OTHERS PRESENT:

Andrew Kolb, LULSTB Executive Counsel
Renee Roberie, Remote Sellers Commission Executive Director
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 2/13/2025
2. Meeting Minutes 12/19/2024
3. Financial Statements 12/31/2024
4. Y-T-D Budget Review through 12/31/2024
5. Bill Payments Report - Month Ending 12/31/2024

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1. Roll Call

Chairman Krennerich called the meeting to order at 1:30 p.m. The secretary called the roll, and a quorum (5 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda of the February 13, 2025, meeting of the Louisiana Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held on 12/19/2024

ON MOTION OF Amanda Granier, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held December 19, 2024.

4. Remote Sellers Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the month of January 2025. The November 2024 collections were distributed in December of approximately \$64.7M, which was the largest distribution to date, until the December 2024 collections were finalized, which were \$76M and distributed in January 2025.

Executive Director Roberie stated that they processed fewer returns with larger receipts. There was an increase in compliance dollars and a decrease in accounts attributed to remote sellers re-evaluating nexus requirements.

5. Executive Director's Report

- Annual Audit Report for FY 2023-2024
 - Financial Report – Final - Executive Director Lymon stated that the members had received a draft copy of the Auditor's report and that no changes had occurred from the draft to the final report.
 - Statewide Agreed Upon Procedures – A review of the SAUPs was performed and no major issues or exceptions were noted. However, policies are needed in the areas of budget, debt service, and payroll/personnel.
 - There were no budget findings regarding compliance with the Local Government Budget Act. Policies mentioned are being drafted.

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Shawn McManus asked if Executive Director Lymon foresees any problem with completing policies before the fiscal year end and the response was “no”. Executive Director Lymon said that no formal action is needed by the board on this issue, and this closes out FY 2023-2024.

- Annual Reports on Ethics and Sexual Harassment 2024
The Ethics and Sexual Harassment trainings are required by the Louisiana Legislative Auditors. The employees of the board are fully compliant.

The ethics training consists of a one-hour course, the course is 2 hours long for the ethics liaison. There is 40% compliance when considering board members, but it is known that all board members are associated with a governmental entity where this is mandatory. However, we do not have the certificates as of the date of this report. This report can be updated as additional certificates are received.

There is a 33% known compliance rate for board members for the sexual harassment training. No action is needed from the board.

- Act No. 375 (2023 Regular Session) Update – Single Filing and Remittance System
 - Uniform Return and Remittance Project – Update
Since the last meeting, the contract with the vendor has been signed and the initial payment has been made for enhancements. Focus groups for Business/Industry and Administrators have been meeting as needed.

Included in the packet is an update on the registration process. This is a local registration only, LDR is not participating in a single registration application at this point in time.

Chairperson Kressy Krennerich said that even though LDR is not participating, the taxpayer can link their existing LDR account with the portal.

Executive Director Lymon stated that there are lots of verbiage changes for clarity and accuracy. Document uploads will be allowed. Executive Director Lymon continued by saying that they are removing the user option to select the desired filing status. Most of the State and local administrators determine the filing frequency for the taxpayers.

Master Location ID numbers are assigned to each physical location. The core group is working on the local portion of the combined return. The board will be sending copies to Administrators for input.

Shawn McManus asked if upload capability will be in reference to the registration section of the portal? Executive Director, Lymon, said yes.

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Shawn McManus asked about the first bullet on the consolidated return section of the update.

With respect to the inquiry, Chairperson Kressy Krennerich answered that the decision was made to not mandate that a State return had to be filed on the Parish e-File Platform when a local return is filed. Taxpayers could continue to file on the platform for local reporting purposes, however, there is no requirement to file State return. The taxpayer would have to opt out of filing the State return on the platform.

* Tax Advisory Proposals Pursuant to PPM No. 50.3

- Taxability of Magazines, Newspapers, and Periodicals – Update – No progress made due to focus on Tax Reform legislation by LDR and all.
- Groceries/Meals Delivery Services – Update – No progress made due to focus on Tax Reform legislation by LDR and all.
- TaxWatch API Modification Proposal – Update
Agreement being worked on; it is on the desk of the General Counsel and negotiating the provisions that the board has already given Executive Director Lymon permission to move forward.

6. Financial Reports

a. Financial Statements: December 2024 & January 2025

Executive Director Lymon said that December, but not January, was included in the packet. Our accountant had surgery, so January should be available next month.

Executive Director Lymon pointed out that the budgeted amount for intergovernmental revenues needs to be corrected. Also, Account Number 66K and 999-suspense must be reallocated to different accounts: as it consists of part-time employee salary and payment to La Register for Rule Adoption.

Shawn McManus clarified that the items in question are on the December and July through December P & L, Line one. Executive Director confirmed. Shawn McManus then pointed out that he had pointed out these items in the past.

b. Y-T-D Budget Review - December 2024 & January 2025

Executive Director Lymon reported that we are at no risk of overspending in any category and that about 19% of the budget has been spent. Previously the board increased the budget by \$400K for payment to the software vendor, that payment will show up in January financial statements.

c. Bill Payments Report - December 2024 & January 2025

Executive Director Lymon reported that the bill payments were usual and customary and included the annual audit fee.

Amanda Granier asked if the \$400K amount spent was to pay for the portal. Executive Director Lymon said yes.

Neshelle Nogess asked if the YTD and Bill Pay reports were only for December 2024. Executive Director Lymon confirmed.

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to approve the financial reports and approve the bill payments for the month ending December 2024.

7. Other Business

a. Election of Officers – Calendar Year 2025 (Board Action Required RE: Secretary's Position)

Elections were held In December's meeting and the Secretary position was deferred due to the absence of the nominee, Neshelle Nogess. Neshelle was nominated by three members to continue her position as Secretary.

ON MOTION OF David Hall, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to elect Neshelle Nogess for Secretary for the 2025 term. The roll call vote was unanimous. Neshelle Nogess accepted the position.

b. LATA Uniform Electronic Local Return and Remittance System Advisory Committee Nominees (Board Action Required to replace a member)

Chairperson Kressy Krennerich stated that Jeff Whitton, LATA URRAC member, is no longer with Bossier City government, so his departure created a vacancy. Chairperson Krennerich went on to say that LATA had an organizational meeting and the nominees to fill the vacancy were:

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Kristy Sampley - Allen Parish Collector since 2023 and is a member of the LATA board.

Hollie Howard - LATA 2024 past president and has been an Administrator from Calcasieu Parish since 2021 but has been a Calcasieu employee for 10 years.

Melanie David - West Baton Rouge Parish Collector since 2021 and is a Trustee on the LATA board.

Shawn McManus said that more than one nominee is a blessing and nominated Melanie David.

ON MOTION OF Shawn McManus, SECONDED BY David Hall, AND CARRIED, the Board voted to select Melanie David to replace Jeff Whitton. The roll call vote was unanimous. Melanie David accepted the position.

From the chat, Melanie David thanked everyone.

Chairperson Kressy Krennerich stated that Parish e-File should be updated this evening so filing and imports should be available to be completed tomorrow. Chairperson Krennerich continued to remind everyone that all returns had to be revised and that everything was completed well within 60 days. Which is the normal time for regular changes (not tax reform).

Chairperson Kressy Krennerich stated that Jeffery LaGrange, board member appointed by the Police Jury Association, has resigned.

Chairperson Krennerich asked Administrators who have unique systems of record (SOR) to be on the Focus Group to ensure their system recognizes the information. She added that Business and Industry input is needed also.

Executive Director Lymon said that he wanted to publicly thank Jeff LaGrange for his assistance, knowledge, and feedback for the past couple of year.

Public Comment

None

Adjournment

ON MOTION OF David Hall, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 2:34 PM.