



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, April 10, 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 (see link below). Members of the public are encouraged to provide comments on the Zoom chat function. Information regarding matters on the agenda and/or disability accommodation requests may be submitted via email to the Executive Director at info@localtaxboard.com or you may call the office at (225) 445-8258.

<https://us06web.zoom.us/j/82645273670?pwd=cvL4RU18HYCz17FPiyEMul49AP9rnw.1>

Meeting ID: 826 4527 3670, Passcode: 000032

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>
Betty Jo Bourgeois, Police Jury Association of Louisiana Appointee	<u>P</u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u>A</u>
Jessica Knight, LA Sheriff's Association	<u>A</u>
Lynette Doyle, LA Municipal Association	<u>A</u>
Debbie Hinton, Police Jury Association of Louisiana	<u>P</u>

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 – April 10, 2025
2. Meeting Minutes – February 13, 2025, March 20, 2025, and March 27, 2025
3. FY 2025-2026 Budget Adoption Schedule
4. Financial Statements – January 2025, February 2025, & March 2025
5. YTD Budget Review – January 2025, February 2025, & March 2025
6. Bill Payments Month Ending – January 2025, February 2025, & March 2025

1. Roll Call

Chairman Kressy Krennerich called the meeting to order at 1:31 PM. The Chairman 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 Debbie Hinton, AND CARRIED, the Board voted to adopt the agenda of the April 10, 2025, meeting of the Louisiana Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held 2/13/2025, 3/20/2025, and 3/27/2025.

ON MOTION OF Betty Jo Bourgeois, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to approve the minutes of the February 13, 2025, March 20, 2025, regular meetings, and the March 27, 2025, special meeting of the Louisiana Uniform Local Sales Tax Board.

4. Remote Seller Commission Update

There were no updates from the Remote Sellers Commission.

5. Executive Director's Report

A. Act No. 375 (2023 Regular Session) Update – Single Filing and Remittance System

1. Uniform Return and Remittance Project – Update

Executive Director Lymon outlined the following items:

- We are less than two weeks out since the approval of the conceptual design and registration portions of the project.
- Executive Director Lymon thanked the testers and the Business and Industry Focus Group participants.
- He publicly asked administrators to participate because the board needs more input and testers for the return testing portion of the project.
- Executive Director Lymon stated that bugs were reported for the registration component and are being fixed, and testing will re-open next week.
- Return design is still in the development stage.
- Testing for the design of the combined return will begin later this month, with an expected duration of 3 weeks for return testing. This testing is mandatory for administrators.

B. Tax Advisory Proposals Pursuant to PPM No. 50.3

1. Taxability of Magazines, Newspapers, and Periodicals - Update
2. Groceries/Meals Delivery Services – Update

Executive Director Lymon said that he is hoping for legislation to address these matters. No meaningful meetings have taken place between LDR and the board on these matters recently.

C. TaxWatch API Modification Proposal – Update

The agreement is with the vendor for final review and feedback. The vendor and IT consultant are working on functionality and the system schema has been presented to our IT Consultant.

D. FY 2025-2026 Budget Adoption Schedule

Executive Director Lymon said that the Budget Adoption Schedule must be presented in May's meeting, and the 2025-2026 Budget must be approved by June 30. At the Board's next meeting, our proposed budget must be presented, and there must be an announcement in the Baton Rouge newspaper.

Amanda Granier reminded everyone that the second quarter LATA conference and the end of session are the week prior to the June 19th Board meeting.

6. Financial Reports-January 2025, February 2025, and March 2025

E. Financial Statements

There are 3 months of financial statements requiring approval and acceptance by the Board. These reports must receive approval and/or comments from the board. There are no extraordinary items requiring an explanation.

F. Y-T-D Budget Review

Amanda Granier asked if we are up to date on our budget items. Executive Director Lymon said yes.

G. Bills Paid Review/Approval

Shawn McManus asked about the \$389K expenditure in Bills Paid. Executive Director Lymon stated that it is the payment for design and configuration of the combined return system. There is a large payment of \$84K and it is the annual payment for the lookup tool; there were two website hosting fees in January due to delayed payments.

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to approve the Financial Reports for January 2025, February 2025, and March 2025, of the Louisiana Uniform Local Sales Tax Board as presented.

7. Other Business

- Chairperson Kressy Krennerich reminded the board members that their annual financial disclosures are due May 15.
- She also reiterated that the administrators have been and will be contacted again for testing of enhancements to the electronic filing system.
- The 2025 Legislative Session begins on Monday (it is a fiscal session). To that end, bill monitoring and fiscal note information responses will be important.

Public Comment

- Executive Director Lymon stated that the fiscal note information has a 48-hour turnaround time from the Legislative Fiscal Office.
- Debbie Hinton said that fiscal notes are what legislators look at to determine the financial impact of the bills and it is important that everyone participates in the process.

Adjournment

ON MOTION OF Amanda Granier, SECONDED BY Betty Jo Bourgeois, AND CARRIED, the Board voted to adjourn the meeting at 1:56 PM.