



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, May 15, 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>A</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>P</u>
Jessica Knight, LA Sheriff's Association	<u>A</u>
Lynette Doyle, LA Municipal Association	<u>A</u>
David Hall, Police Jury Association of Louisiana	<u>A</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 – May 15, 2025
2. Meeting Minutes – April 10, 2025
3. Financial Statements – April 2025
4. YTD Budget Comparison – April 2025
5. Bill Payments Report - April 2025

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1. Roll Call

Chairman Krennerich called the meeting to order at 1:44 p.m. The secretary called the roll, and a quorum (5 members / proxies or more) was **NOT** established.

No action items can be voted on because there was not a quorum achieved. The agenda was followed for updating purposes only.

The Board has received a letter of resignation from Jessica Knight, the proxy of the Louisiana Sheriff's Association.

2. Adoption of the Agenda – No action taken due to the lack of a quorum.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held April 10, 2025 -
No action taken due to the lack of a quorum.

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 months of March and April of 2025.

For the March distribution, \$67M was collected overall, and \$34M was distributed to the local jurisdictions. Total collections have been above \$60M each month.

For the April distribution, \$64M was collected overall, and \$32M distributed to the local jurisdictions. There was a 15% increase in the number of accounts opened.

5. Executive Director's Report

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

- Uniform Return and Remittance Project – Update

The new registration process has undergone testing by the Business and Industry focus group. We need IT contact information to complete the parish System of Record testing. The registration testing is over.

We will be doing end-to-end testing for the combined filing once the return has been added to the system. The Core group is working on the state & local combined return. Administrators will also need to test download functionality.

There is no mandatory option to file both the combined state and local return. The taxpayer can file just the state return, or just the local return.

Shawn McManus asked if there would be a case where someone intended to file both state and local return and did not, could there be a reminder for the taxpayer? Chairperson Kressy Krennerich answered that the filer must choose what he will

file each time. Executive Director Clarence Lymon said that we will make sure that the type of filing is clear.

Executive Director Lymon stated that changes to the local PDF are in progress and changes to the XML schemas are being developed. We are attempting to keep changes to a minimum. Design review is still ongoing. We are receiving feedback from the different focus groups.

The vendor has reached out to Administrators to complete agreements to receive merchant IDs to have credit card payments processed. There is a provision in our agreement to provide for a credit card payment option. The credit card feature will not be available for the July roll out. Chairperson Krennerich said that future correspondence will come from the board regarding this matter. Executive Director Lymon explained the merchant ID process.

Shawn McManus explained that the vendor had contacted him, and he is familiar with the person who contacted him, so that was no problem. However, his parish does not accept credit card payments for the payment of tax. He asked if credit card acceptance will be mandatory or optional.

Chairperson Krennerich said that theoretically since it is a single return the credit card acceptance will be all or nothing, however, details have not been fleshed out yet.

Chat Question: Our parish does not accept credit card payments either, so we have a similar issue.

Neshelle Nogess asked about fees associated with merchant payments. Executive Director Lymon said that the only fees will be on the taxpayer's side for the ones who choose to make payment that way.

Shawn McManus remarked that they have set fees in his parish.

Executive Director Lymon stated that we are currently having an issue with rounding to the nearest dollar. There are different rules in different parishes. The board is proposing to have the same rounding rules across the system. The proposed solution is that \$.51 would round up to the next dollar.

B. Tax Advisory Proposals Pursuant to PPM No. 50.3

- Taxability of Magazines, Newspapers, and Periodicals – Update—No new update

- Groceries/Meals Delivery Services – Update—No new update

Shawn McManus suggested that we remove the Taxability of Magazines, Newspapers, and Periodicals and Groceries/Meal Delivery Services from the agenda until there is something to report.

C. TaxWatch API Modification Proposal – Update

According to Executive Director Lymon, the agreement is still in the works, we have received comments and concerns from the vendor, they are confident that the issues will be resolved.

Work is also being done on the XML schema. Completion should be within 30 days of the agreement's execution.

D. FY 2025-2026 Budget Adoption Schedule – Revised

Executive Director Lymon stated that the red highlighted items represent changes to the schedule. He said that changes will need to be made and asked that members review and send comments via email or present them at the next meeting.

Publish notice for public viewing: May 19

Public Hearing: May 30

Approval of final budget: June 19

E. FY 2025-2026 Proposed Budget Presentation

Budget presentation in packet.

Shawn McManus asked about the leasehold improvements. Executive Director Lymon said that they were included in the renovation budget. The renovation costs were budgeted for a larger amount; however, negotiations with the landlord resulted in a significant savings.

Chairperson Krennerich stated that she would like flexibility for additional staff. She also requested that members be ready to respond with recommendations so the budget can be voted on at the next meeting.

6. Financial Reports –No action taken due to lack of a quorum.

A. Financial Statements – April 2025

B. Y-T-D Budget Review – April 2025

C. Bills Paid Review/Approval – April 2025

7. Other Business

Chairperson Krennerich stated the members Tier 2 Financial Disclosure Forms are due today to the Ethics Board.

Public Comment

None

Adjournment

The Board adjourned at 2:37 p.m.