



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, October 12, 2023 ~ 1:30 PM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809

Zoom Link: <https://us06web.zoom.us/j/82073735563?pwd=V1pTZllYdktLb2hVV08reWwycThtZz09>

Meeting ID: 820 7373 5563 Passcode: 819316

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>
John Gallagher, 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	<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 – Vice Chairman	<u> A </u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u> A </u>
_____, LA Sheriff's Association (Vacant)	<u> </u>
Romy Samuel, LA Municipal Association	<u> P </u>
Debbie Henton, Police Jury Association of Louisiana	<u> P </u>

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	<u> P </u>
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OTHERS PRESENT:

Andrew Kolb, Legal Counsel
Renee Roberie, Remote Sellers Commission (RSC)
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. Meeting Minutes
3. Financial Statements – August and September 2023
4. FY 2023 YTD Budget Comparison - August and September 2023
5. Bill Payments – August and September 2023

1. Roll Call

Chairman Krennerich called the meeting to order at 1:37PM.

Acting Secretary McManus called the roll and a quorum was established.

2. Adoption of the Agenda

ON MOTION OF Debbie Henton, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda of the October 12, 2023, meeting of the LA Uniform Local Sales Tax Board.

3. Approval of Minutes of the LA Uniform Local Sales Tax Board – September 7, 2023

ON MOTION OF Shawn McManus, SECONDED BY Romy Samuel, AND CARRIED, the Board voted to approve the minutes of the meetings of the LA Uniform Local Sales Tax Board held September 7, 2023.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission (RSC), provided an update on monthly collections through September 2023. September collections for August sales posted a sizable increase of 19.3% over the prior year's performance. Returns filed continue to increase each month, while the number of open accounts decreased slightly for the first time since collections began in July 2020, due to account maintenance processes which have begun on all open accounts.

5. Executive Director's Report

• **Act 375 / HB 558 – Single Filing and Remittance System**

- **Lookup Tool Hold Harmless Provision**

Director Lymon shared that meetings continue to take place with our IT professional, local administrators, and Watch Systems. We would like to establish a portal so local collectors can submit updates or changes to their jurisdictional boundaries in a more direct fashion than the current email process. We would also like an audit trail to track any changes made and reach a point of comfort regarding the accuracy of the information to establish the hold harmless provision for users.

- **Act 393 (SB201, 2023 Regular Session)**

This act sets forth guidelines for electronic meetings for those agencies that can do so. Director Lymon stated we will pursue the promulgation of a Rule, have received guidance from the LMA and PJA, and will attempt to have a draft for consideration at our next meeting.

- **UELRRAC Nominees (LATA, LRA, LABI & SLCPA)**

The Act has also expanded the number of UELRRAC appointees from 5 to 7. LATA has submitted 6 nominees for consideration. LRA has submitted two names to the Governor's Office, though a reply may be delayed due to the election. LABI has been sent multiple requests, but no response has been received yet as they are also in a state of leadership transition. SLCPA stated that they will keep their current appointee to the committee. Director Lymon said we will continue to move forward out of necessity regarding the current online payment system and any new functionality being identified. Another meeting will be sought with LDR to continue making progress. A discussion also took place regarding the committee's quorum, which appears to have been maintained at 4 members, despite the expansion.

- **Tax Advisory Proposals Pursuant to PPM No. 50.3**

- **Taxability of magazines, newspapers, and periodicals**

This matter was submitted at last month's meeting and additional guidance was requested. Director Lymon reiterated points made at the September meeting and stated that this looks increasingly like a "common law" issue for both the State and Locals which continues to be a challenge to define specifically given current jurisprudence. Counsel Kolb concurred and clarified that all we do know now is that newspapers are taxable at the state level only.

- **Ceramic Coatings, Sealants, and Auto Wraps**

This issue has been raised in Information Exchange Meetings (IEM) for discussion and Director Lymon hopes to have something for us to consider at our November meeting. A decision will need to be made whether to issue a formal Policy and Procedure Memorandum (PPM) or general guidance for locals. The number of questions which arise on this issue will drive the formality of our response.

- **Groceries/Meals Delivery Services**

Efforts continue to be made on this matter which has proven to be quite challenging since these businesses differ in how they approach and operate this service, including how service providers may be 3rd parties acting on behalf of fixed location vendors. Director Lymon feels this has clearly become a "common law" issue for both the state and locals, though for the latter "sourcing" remains one of the biggest issues to determine proper sale jurisdiction. Recent guidance issued by the RSC for marketplace facilitators, specifically those located within Louisiana, may affect our determination. Discussions will also be taking place with LDR on the matter.

6. Financial Reports

- **Financial Statements: August and September 2023**
- **Y-T-D Budget Comparison: August and September 2023**
- **Bills Paid Review/Approval: August and September 2023**

Director Lymon presented the various financial reports to the Board and reminded us that we lost a quorum at the last meeting when it was time to approve the August reports; hence their inclusion for approval this month.

ON MOTION OF Shawn McManus, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the months of August and September 2023.

Other Business

- **LATA UELRRAC Nominees**
Chairman Krennerich restated that LATA has submitted 6 local collectors as nominees for the Board to select 2 from, and shared their names. Their positions on the committee have been expanded from 1 to 2, with no returning appointee.
- **LULSTB Meetings Schedule**
Chairman Krennerich offered for Mr. McManus to commence this discussion since he had originated the topic. Mr. McManus explained that his primary reason for suggesting that our meetings be moved to the third week of the month, regardless of which day, was to make it easier for the Commission and Board staffs to prepare for meetings which occur “early” in the month, and for members of each to have greater time to review meeting documents in advance of their meetings. Given the coordination of meetings with the RSC, this was amply discussed at the RSC meeting earlier that day with concerns and ideas shared. The final direction appears to be that some thoughtful usage of later meeting dates will be utilized when convenient, and will attempt to be scheduled in advance, especially since the Board approves its annual meeting schedule in December each year.

Ms. Granier shared that the School Board Association held a training on the Act 669 annual uniform reporting requirement for local collectors. As she was unable to participate, she thanked Chairman Krennerich and Director Lymon for assisting with the training. She said Dr. Pope also expressed her thanks for their assistance. Chairman Krennerich stressed in the meeting that collaboration is needed within agencies between their collector-side and finance-side to ensure accurate reporting. She also said it was well attended by staff from collector and business office sides, as well as superintendents.

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Chairman Krennerich also stated that she attended the GFOA conference the previous week and it contained a lot of information, good presentations, general information from the LLA, 3 presentations by Ms. Karen White with LMA. She also shared that there are great resources on their website regarding recent legislation, as well as LMA and PJA.

Public Comment

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

Adjournment

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 2:39PM.