**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**November 8, 2018**

**Regular Meeting**

The Louisiana Uniform Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on November 8, 2018 at 10:00 am.  The following board members were in attendance:  Donna Andries, Amber Hymel, Mark West (Proxy for Roland Dartez), Greg Ruppert proxy for Mike Ranatza, Jeanine Theriot and Amanda Granier (Proxy for Janet Pope).  Absent:  John Gallagher and Tiffani Delapasse.

**NEW BUSINESS:**

* Jeanine Theriot motioned to approve the minutes from the October 24, 2018 Regular Meeting The motion was seconded by Greg Ruppert and unanimously approved by the Board.
* Mr. Bergeron requested an item for the approval of bills from the prior month be added to the agenda. Mr. Ruppert made a motion to add this item to the agenda. The motion for the addition was seconded by Ms. Theriot and approved unanimously by means of a roll call vote.
* Mr. Bergeron reviewed the answers to the Louisiana Attestation Questionnaire for Attestation Engagements of Governmental Agencies. The Board is in agreement with the responses provided on the questionnaire. Ms. Theriot motioned the Board approve and sign the resolution supporting the questionnaire responses. The motion was seconded by Mr. Ruppert and passed by the Board.
* Ms. Theriot motioned to add to the agenda an item to approval the update of the Board’s logo. The motion was seconded by Mr. Ruppert. A roll call vote was taken resulting in the addition passing.
  + Mr. Ruppert made the motion and Ms. Theriot seconded, that the new logo be approved as presented. The motion passed unanimously.
* Mr. Kolb introduced the proposed Board bylaws.
  + It was determined that the form for proxy appointment will be provided to Mr. Kolb for addition into the by-laws.
  + The election of officers along with voting requirements, ability to serve and term limits were also highlighted.
  + The proposal states that the Board will have 12 calendar meetings, with at least one meeting per quarter.
  + It was also discussed that the Board needs to approve the agenda at the beginning of each meeting.
  + The by-laws will be updated and then presented for approval at the next meeting.
* Ms. Theriot requested that the agenda item for the change of the meeting times be deferred to the next regular meeting.
* Ms. Hymel made a motion to approve the prior months’ bills for payment. Mr. Ruppert seconded the motion and the Board unanimously passed the item.

**PRESENTATIONS**

* Mr. Rick Meckdessie provided an update to the Board on the possible draft tax return for taxpayers reporting for multiple jurisdictions.
  + A mock return was provided to the Board along with further explanation of each column and row available to the taxpayer.
* Mr. Meckdessie also provided an update as for the status of the Board’s website.
  + The Board logo was updated on the website and remain going forward per the Board’s request.
  + It was requested for a quote on a communication and report distribution system for the Board to use on the back end of the website in order to communicate with Collectors.
  + It was also requested that the website title be adjusted so that it is all the same font type and size.
  + Mr. West requested that on the tabs for internet search engine pages that the Board’s logo shows up on the tab for the Board at the top of the internet user’s search page.
  + It was requested that the PPMs and other forms be added to the website as they become approved by the Board.

**EXECUTIVE DIRECTOR’S REPORT**

* Mr. Bergeron introduced the following PPM’s for approval.
  + PPM 20.3 (Purchasing)
    - The policy was updated to include options for the Board to make “piggy-back” purchases according to state statutes and for the Executive Director to utilize emergency purchase procedures if & when necessary. Each update cites the appropriate statute.
    - Greg Ruppert made a motion to adopt PPM 20.3 as amended. The motion was seconded by Ms. Hymel and unanimously passed by the Board.
  + PPM 40.1 (Refund Request)
    - The policy was updated in regards to structure, grammar, and also an item was added stating the Board’s Executive Director or designee shall be responsible for the implementation, execution, and/or oversight of any procedures required by the policy.
    - Ms. Andries presented a spelling correction in section 5b.
    - Mr. Ruppert also suggested that the procedure strike the need to send a certified mailing, in addition to an email and regular mailing to the taxpayer. The policy will be updated to only require an email and mailing by way of the USPS regular methods to be used when corresponding with taxpayers in regards to refund requests.
    - Mr. Ruppert made a motion to adopt the PPM with the changes discussed above. The motion was seconded by Ms. Theriot and adopted by the Board.
  + PPM 40.2 (Response to LDR Proposed Regulations)
    - The policy was updated by removing the response template positioning within the PPM and by elaborating on those that are able to submit comments.
    - The PPM makes reference to the Taxpayer Response Guide (TRP), which has not been presented to or adopted by the Board. Mr. Bergeron & Mr. Cline stated it was a guide that was a reference guide that was prepared to be used by Tax Collectors as needed. The sentence containing the TRP will be stricken from the PPM. A copy of the TRP will be sent to the Board for review and possible future adoption.
    - Also the PPM will be updated to only recognize email as the method of correspondence to Administrators. Changes will be made to the heading, Secretary and Board will be capitalized when appearing in the PPM.
    - Motion by Ms. Theriot to adopt the PPM with the recommended changes and seconded by Ms. Hymel. The motion passed unanimously.
  + PPM 50.2 (Local Private Letter Rulings)
    - The PPM was updated with grammatical and structural changes.
    - Mr. Kolb did make the recommendation that in order for the Board to follow the open meeting law and the statute of taxpayer confidentiality, the Board should discuss the requests for LPLR in a redacted manner. The Board will discuss the issues, while not naming the taxpayer or administrators involved in the LPLR.
    - Mr. Ruppert motioned to adopt the PPM 50.2 with an amendment written by Mr. Kolb referencing the redacted discussion provisions. The motion was seconded by Ms. Theriot.
      * Public comment was received in regards to offering a waiver of confidentiality to the taxpayers that request LPLRs in order to discuss the request in further detail during an open meeting.
      * The Board determined they would not be open to offering such a waiver in order to protect the taxpayers’ confidentiality. However, it was noted , if a taxpayer attends an open meeting and waives their confidentiality at that time, then the details can be discussed accordingly.
    - The Board unanimously passed the motion for approval as amended.
* Mr. Bergeron introduced the following PPMs for Board review to be approved at the next meeting.
  + PPM 50.1 (Policy Statements in General)
  + PPM 50.3 (Board Advisory Statements)
* Mr. Bergeron reported that he and Mr. Cline met with the representatives from the State Register Office. The expected publish date is December 20, 2018 and a tentative public hearing date of January 20, 2019.
* Mr. Bergeron also stated that he has visited a few more spots to house the Board. He is in contact with a few State lessors to establish any openings.

**OTHER BUSINESS**

* Mr. Ruppert requested the Executive Director contact the LMA to address the possibility of contracting with them to transcribe the minutes on behalf of the Board. Mr. Bergeron will be reaching out to the representatives of the LMA as requested.
* Mr. West, Executive Director for LATA, offered their assistance in education requirements bestowed upon the Board. He will have the Education committee chairs reach out to the Executive Director to discuss educational needs and suggestions.

**ADJOURN**

Motion to adjourn at 12:36pm was made by Jeanine Theriot and seconded by Gregory Ruppert and unanimously passed by board.

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