**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**February 14, 2019**

**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 February 14, 2019 at 10:00 am.

Chairperson Ruppert called the meeting to order at 10:05 am and requested roll call.

The following board members were in attendance at roll call:  Gregory Ruppert (proxy for Michael Ranatza), Chairperson, Amber Hymel, Jeanine Theriot, Donna Andries, Tiffani Delapasse, and Mark West (proxy for Guy Cormier). Entered during the meeting: John Gallagher and Janet Pope.

It was moved by Ms. Theriot, seconded by Ms. Hymel and carried that the agenda be adopted as presented.

As requested by the Chair, Ms. Hymel motioned and Ms. Theriot seconded to approve the minutes from the January 10, 2019 Regular Meeting. Mr. Bergeron noted that Mr. Cline’s name was misspelled. Ms. Delapasse agreed to make the change and the revised version of the minutes was approved by the Board.

Chairperson Ruppert reminded members of the public that they were welcome to participate in the public comment portion of the agenda, but that a comment card should be completed and presented to the secretary for inclusion in the official record of the meeting.

*Approval of Administrator Training Seminar*

Ms. Theriot and Ms. Hymel presented information on the two proposed training seminars as follows:

* A handout was issued to all Board members including site analysis information and rates as well as other forms and notices to be used in relation to the seminars.
* Chateau St. Denis in Natchitoches and Embassy Suites Hotel-Hilton in Baton Rouge were recommended by Ms. Theriot and Ms. Hymel as the sites for the seminars.
* Potential presenters were identified as Pat Amedee, Ken Fonti, Rusty Stutes and Drew Talbot. Ms. Theriot is researching a “standard” rate to determine the payment to offer to the presenters for their time.
* Ms. Theriot reminded the Board that the dates of April 16, 2019 in Baton Rouge and May 8, 2019 in Natchitoches had been recommended at the January 10, 2019 Board meeting.
* Mr. Ruppert moved that the recommendations made by Ms. Theriot and Ms. Hymel regarding the dates and sites of the seminars be accepted. Ms. Andries seconded the motion and it was approved by the Board.
* Ms. Theriot stated that proposed compensation rates for the presenters would be determined at a future Board meeting.

*Adoption of PPM 50.4 Requests to Attend Protest Hearings*

* The Board received a draft proposal of PPM 50.4 prior to the meeting for review and comment.
* There was discussion on item D(2)(d) regarding appointment of the representative. After discussion, it was agreed that language similar to “The Chairman shall choose a designee as provided by law.” would be appropriate in lieu of specific direction on who should be a default or priority selection. The applicable statute is La R.S. 47:337.49.
* Mr. West brought up a concern with the frequency of the word “shall” as used in the document. He stated that he felt the procedure may be written more restrictively than required by the governing statute.
* Andrew Kolb, Board attorney, concurred with a discussion that the statute seems to presume participation by the Board when requested. He noted that there may be legitimate reasons to refuse participation if redundancy becomes an issue.
* Mr. West motioned and Ms. Andries seconded that the approval of the PPM be postponed pending suggestions of some modifications to the language in some of the places “shall” is used. The motion was passed by the Board with no opposition.

*Introduction of PPM 40.3 Applications for Voluntary Disclosure Agreements*

* Drafts of PPM 40.3, a VDA Application form, and a VDA Recommendation for Approval letter were distributed to Board Members for review.
* Roger Bergeron, Executive Director, stated that the Regulation should be published and adopted on March 20, 2019.
* Ms. Theriot inquired about the status of the document management system potentially used to meet some of the requirements put forth in the Regulation. Mr. Bergeron stated that we would have to get that information from Rick Mekdessie, the Board technology consultant.
* Ms. Andries moved, Ms. Theriot seconded, and the Board unanimously approved the introduction of the drafts presented.

*Executive Director’s Report*

* The Financial Statements through January 31, 2019 were presented to the Board for review. Mr. Bergeron stated that the accounting firm will provide these monthly statements prior to the Board’s regularly scheduled monthly meetings.

*Executive Session*

* There was a motion made by the Chair, seconded by Ms. Hymel and unanimously passed to move to move the Executive Session up the agenda and enter into that session at this time to discuss ongoing litigation. The Board entered executive session at 10:40 am.
* On a motion by Mr. Ruppert and seconded by Mr. Hymel, the Board ended the Executive Session at 12:10 pm.

*Other Business*

* Mr. Theriot made a motion, seconded by Mr. West to grant Mr. Kolb authority to file the pleadings for an appeal in the West Feliciana Parish Gov’t el al v. State of Louisiana, Office of Motor Vehicles et al if it becomes necessary. The Board unanimously agreed.

*Executive Director’s Report continued*

* Ms. Theriot motioned, and Ms. Andries seconded that the January bills be approved as presented, and the Board passed the motion. Mr. Bergeron reminded the Board that any payments exceeding $500 required dual authorization prior to payment.
* Mr. Ruppert recommended that the discussion of the legislative initiatives on the agenda be postponed to a later meeting due to time constraints.

*Adjournment*

A motion to adjourn at 12:14 pm was made by Ms. Theriot, seconded by Ms. Delapasse and unanimously passed by the Board.

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