**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**July 25, 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 July 25, 2019 at 10:00 am.

***Roll Call***

Chairperson Ruppert called the meeting to order at 10:02 am. Mr. Ruppert welcomed Mr. Jeff LaGrange as the new administrator representing the Police Jury on the Board. He then requested roll call from Secretary Krennerich. The following board members were in attendance:  Chairperson, Gregory Ruppert (proxy for Michael Ranatza), Jeanine Theriot, John Gallagher, and Mark West (proxy for Guy Cormier), , Amber Hymel, Jeff LaGrange and Kressynda Krennerich. Also present were Executive Director Roger Bergeron and Andrew Kolb, counsel for the Board.

***Adoption of Agenda***

A motion was made by Ms. Hymel, seconded by Ms. Theriot and carried to adopt the agenda as posted for the July 25, 2019 meeting.

***Minutes Approval***

Ms. Theriot offered an amendment to the minutes of the May 16, 2019 Special Meeting: the regular meetings of the Remote Sellers Commission was changed to the second Thursday of the month – not the third. There was a motion by Ms. Theriot, seconded by Mr. Ruppert and carried to accept the minutes of the June 13, 2019 meeting and May16, 2019 Special Meeting as amended.

***Board Member Request***

Ms. Krennerich received an email inquiring if all local ordinances were maintained in a single repository. A discussion was held whereby the Municode website and clerk of courts were offered as resources. The Legislature would need to mandate the filing of all ordinances and updates in order to have a reliable source for such a project.

***Discussion RFP (Ruppert)***

The request for proposal for a Sale Tax Return and Remittance System was reviewed by Board members. Minor amendments were offered by Mr. Kolb to comply with the scheduling requirements of RFP’s. Notice of the amended RFP will be posted on the Louisiana Uniform Local Sales Tax Board’s website, the Louisiana Boards and Commissions’ website and published in the Board’s official journal, the Baton Rouge Advocate.

***Discussion Tax Watch Systems (Kolb)***

Mr. Kolb had discussions with Tax Watch Systems for location software services needed for the “Look Up Tool” the Board wants to develop. Tax Watch Systems currently has a contact with the Louisiana OMV. Preliminary cost would be $84,000 annually with a 50% contract fee for overages of One Million transactions within a given period. Additional discussions are needed to clarify the usage limitations.

***VDA Application (Mekdessie)***

The VDA application and process is in the testing phase. The program is expected to be on the website in August. Mr. Bergeron currently has four submitted applications with the number of parishes varying from 10-40.

***Executive Director’s Report***

* **Administrative Hearing**. Mr. Bergeron attended an administrative hearing in Lafayette. He is invited to attend a hearing in New Orleans. The date for that hearing is forth coming.
* **Reconsideration of PPM 10.3 Employee Ethics.** Mr. Bergeron reported on possible amendments on PPM 10.3 Ethics. He recommended keeping the term “employee” and not referencing Board members. The agency heads are public officers and already adhere to a code of ethics. The collectors also follow a code of ethics with their respective jurisdictions. He was also concerned with the language about prohibiting influence of legislation. The PPM references the policies as set forth by the Department of Administration. A motion was made by Ms. Theriot, seconded by Mr. Ruppert and carried to approve PPM 10.3 Ethics as amended.
* **New Travel Allowances (PPM update).** Mr. Bergeron recommended adopting the updated policy with the latest allowances as provided by the Department of Administration. Mr. Ruppert suggested referencing the DOA in the policy so the Board PPM would not have to adjust its policy as long as the DOA policy is in line with the Board’s activity. A motion was made by Mr. Ruppert, seconded by Ms. Theriot and carried to amend the PPM as discussed.
* **Authorize the creation of Board Tax Analyst position.** Mr. Bergeron recommended the creation of a Board Tax Analyst position. This position would assume the current duties being contracted to Mr. JA Cline. Mr. Bergeron suggested the position being part time with a max of 35 hours per week. Ms. Hymel questioned the rational of creating the position given the Board’s current budgetary constraints. In addition, requested information about the nature of the work being contracted had not been provided to the Board for review. Ms. Hymel stated the request was made at the June 13, 2019 meeting when Mr. Cline’s contract was extended to July 31, 2019. She also pointed out that the Board had not budgeted for the position, does not have workers comp, unemployment insurance or even an office at this time. Mr. Ruppert stated the Board has the ability to adjust the budget. He also voiced his concern about possible confidentially issues with using a contractor verses having an employee. Mr. LaGrange verified that this item would only create the position, not offer the position to anyone at this time. A motion was then made by Mr. LaGrange and seconded by Mr. Gallagher to create the position of Board Tax Analyst. Mr. Ruppert called for a vote. Voting for the motion were Mr. LaGrange, Mr. Gallagher, Mr. West, Mr. Ruppert, Ms. Theriot and Ms. Krennerich. Voting against the motion was Ms. Hymel. Motion carried.
* **Forms Project.** Mr. Bergeron plans to prioritize the list of forms for the Board’s review. The highest priority would be for forms with legal affects such as assessment, waivers and power of attorney. He also plans to coordinate with the LATA Forms Committee and LDR for common forms and certificates.

***Financial Reports***

* Mr. Bergeron provided current financial statements to the Board members for review.
* Mr. Bergeron provided June 2019 paid bills to the Board members for review. A motion was made by Mr. LaGrange, seconded by Mr. Ruppert and carried to approve the June 2019 paid bills.

***Other Business***

* **Asphalt Exemption Certificate.** Mr. Bergeron advised the Board it has been changed to a Deferment Certificate. A draft has been provided for review to Matt Zagotti as Chair of the LATA Business and Industry Committee.
* **LA Supreme Court Case.** Ms. Theriot informed the Board that the Walmart.com case will be heard on September 4, 2019 at 2:00 pm.
* **Remote Sellers Information Bulletins.** Mr. Ruppert asked the Board to review the draft of No. 19-003. He would like the Board to obtain legal opinions on three items:
  + 1. Does the Commission have the authority to issue policy advice?
  + 2. Can a collector charge an incremental rate on transactions from Remote Sellers?
  + 3. Do the provisions under RS 47:302(K) exempt food and drugs on a local level?

Ms. Theriot advised the Board that the Commission currently utilizes the legal services of Mr. Luke Morris with LDR for Commission matters. Mr. West strongly urged the Board employ an attorney to review the issues raised by Mr. Ruppert. Mr. Kolb will research the proper entity to issue the information bulletin. Administrators on the Board will seek options with their individual attorney on the matters of charging incremental tax and exemption application of locals on remote seller transactions.

***Adjournment***

A motion to adjourn at 1:29 pm was made by Ms. Hymel, seconded by Mr. LaGrange and unanimously passed by the Board.

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