



# Louisiana Uniform Local Sales Tax Board

## Minutes of the Regular Meeting Thursday, February 8, 2024 ~ 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. Members of the public are encouraged to provide comments to the Zoom chat function. See link below:

<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>
_____, LA Municipal Association Executive Director (Vacant)	<u>      </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>
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	<u>  P  </u>

#### Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u>  A  </u>
_____, LA Sheriffs Association (Vacant)	<u>      </u>
Romy Samuel, LA Municipal Association	<u>  A  </u>
David Hall, Police Jury Association of Louisiana	<u>  P  </u>

#### STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	<u>  P  </u>
Dewanna Trask, Sales Tax Analyst	<u>  P  </u>

#### OTHERS PRESENT:

Rick Mekdessie  
Andrew Kolb, LULSTB Executive Counsel  
Renee Roberie, Remote Sellers Commission (RSC) 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
2. Meeting Minutes – January 25, 2024
3. LAMP Jan 2024 Newsletter
4. LAMP S&P Global Ratings
5. MPERS Second Floor Renovation Budgets Estimates

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6. Financial Statements - January 2024
7. Y-T-D Budget Review – January 2024
8. Bill Payments Report - January 2024

**1. Roll Call**

Chairman Krennerich called the meeting to order at 1:35 PM. A quorum was not met as only 4 members of the board, or their proxies, were present. A minimum of 5 board members are required to meet the quorum definition. The meeting was held for information purposes without any motions or approval of any items on the agenda. Meeting notes are as follows:

**2. Remote Seller Commission Update**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission (RSC), provided an update of December 2023 monthly collections, remitted in January, and to be distributed in the next week: Not much changed since the last report at the January meeting, 2 weeks ago.

Distributions for January 2024 are still being confirmed and are expected to be distributed within the next week. RSC averages 35 new accounts per week. Approved accounts are up, and at 9,738. The next distribution is expected to exceed the December 22 period distribution, which was \$55M, and expected to exceed the November 23 collections.

**3. Executive Director's Report**

Clarence Lymon, Executive Director of the LULSTB provided the following update:

- **Annual Audit Report for FY 2022-2023**

At the previous meeting, a board member questioned and subsequently researched whether the board needed to approve the audit report. Director Lymon also researched that area and came to the same conclusion, that there was no formal approval of the audit report in the past.

The audit report has been submitted to the Legislative Auditor for posting on their website.

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

- **Lookout Tool Hold Harmless Provision**

We are still working on it. Our General Counsel, Andrew Kolb has looked at it and incorporated some additional language into the draft previously submitted to the board. Director Lymon provided that updated version to the members and expects to discuss it at the next meeting.

Andrew Kolb, the General Counsel stated that different language was added to the terms of use to limit the board's responsibilities to the statutory language.

Chairperson Krennerich stated that she would like a letter template for the Collectors to send to their taxing jurisdictions. Director Lymon stated that type of information would be in the rule but agreed with the letter and suggested that the board have an education initiative with the jurisdictions.

Director Lymon said that the board does plan to continue the single look-up capabilities and is looking at adding additional controls by using CAPTCHA to reduce the use of Bots. The credentialed users would have to accept the updated terms of use to take advantage of hold harmless status usage. It is planned that the single lookup users would not be given the hold harmless protections because of the inability to appropriately track those logins.

David Hall asked what constitutes a single look-up. It was explained that a single look-up is a person/entity who does not provide credentials and looks up a single address at a time. A bulk look-up requires login and will allow multiple addresses to be entered at a time.

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

Still waiting on the Governor's Office to respond for the LABI nominee.

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

- **Taxability of Magazines, Newspapers, and Periodicals – Update**
- **Grocery/Meals Delivery Services – Update**

Still waiting on DOR for collaboration.

• **Louisiana Asset Management Pool (LAMP)**

Reached out to LAMP for their rates. Our bank has had transitions in its fiscal agent, however looking at their rates, preliminarily, LAMP seems to have a better return rate by a couple of percentage points over what we are earning with the bank.

The bank currently secures our cash, in excess of \$250,000 (if the bank fails), by agreement. LAMP does not provide any security against loss of funds. But nothing suggests that LAMP has lost any money. Their investments seem to be relatively safe. There are no account maximums, minimums, or limits on transfers. LAMP is AAA-rated and has short-term investments.

Shaw McManus asked if LAMP is restricted to non-operational types of accounts. Jeff LaGrange said that they are not restricted and that his organization has 4 accounts with LAMP, in some of them they transfer in and out regularly. Jeff said that they went from earning \$4k to \$40K yearly in interest, after moving from their regular bank to LAMP.

- **Smarty Streets Update**

Director Lymon said that at the previous meeting, he misspoke on the Smarty Streets contract. The correct information is that Smarty Streets charges \$1,000 for 360,000 lookups. The next contract with them would not be advisable, because the board, to date, has never spent more than \$2,000 in a fiscal year. The next level of increments would be 2.4M lookups for \$5,000.

Shawn McManus asked the difference between the Business Pro Plan and the Business Standard Plan. Director Lymon did not know the differences between the plans.

- **Expansion Proposal for LULSTB Office**

Director Lymon reported that the proposed expansion to the office would increase the space by 260 sq ft. The management company's estimate is \$42,590. They are sending the job out for bid to three other companies.

The Board would be responsible for the updates to Suite 300, including the new wall of the breakroom that will section off the existing breakroom from the Board's offices. The Lessor would be responsible for the other changes planned for the breakroom's functionality.

There has not been a timeline indicated. Director Lymon believes that there would be minimal impact on the operations of the board during the renovations.

#### **4. Financial Reports**

- **Financial Statements**
- **Y-T-D Budget Review**
- **Bills Paid Review/Approval**

Financial Reports were not presented due to a lack of a quorum being achieved.

#### **5. Other Business**

Chairperson Krennerich stated that a UELRACC meeting was held earlier on February 8, 2024, and that system requirements were compiled from vendors, committee members, and

study groups in other states. They will hold a Zoom meeting on February 22, 2024, to make the list more concise and to take into consideration what types of files are received by the Collectors, compatibility with Parish E-File, and other considerations. The next regularly scheduled UELRRAC meeting is March 21, 2024.

Director Lymon stated that once the board approves it, a site for the UELRRAC members to share information can be sent out to the members for their sign-on.

**Public Comment**

**Adjournment**