



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, July 30, 2024 ~ 11:00 A.M.
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 on the Zoom chat function. See link below:

<https://us06web.zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFBlc3Q1UT09>

Meeting ID: 939 5510 9963 Passcode: 663831

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>
Barney Arceneaux, 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 – 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>A</u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u>P</u>
Jessica Knight, LA Sheriff's Association	<u>P</u>
George Murphy, LA Municipal Association (for the day, per B. Arceneaux)	<u>P</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:

Andrew Kolb, LULSTB Executive Counsel
Renee Roberie, Remote Sellers Commission 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, July 30, 2024
2. Meeting Minutes, June 13, 2024
3. Financial Statements, May and June 2024
4. FY 2024 YTD Budget through June 30, 2024
5. Bill Payments Month Ending May and June 2024

1. Roll Call

Chairperson Krennerich called the meeting to order at 11:17 AM. The secretary called the roll and a quorum (6 members/proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Shawn McManus, SECONDED BY David Hall, AND CARRIED, the Board voted to adopt the agenda of the July 30, 2024, meeting of the Louisiana Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held June 13th, 2024

ON MOTION OF Neshelle Nogess, SECONDED BY David Hall, AND CARRIED, the Board voted to approve the minutes of the meeting of the Louisiana Uniform Local Sales Tax Board held on June 13th, 2024.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for May and June 2024. The June 2024 collections were distributed on July 10, 2024.

Executive Director Roberie reported that the second quarter distribution was approximately \$52.5 million, which is up by an estimated \$8 million for the same period last year. There are currently 10,379 accounts, and the Commission is still on track to collect approximately \$2 billion by December 2024, since its inception in 2020.

5. Executive Director's Report

A. Act No. 375 (2023 Regular Session) Update – Single Filing and Remittance System

○ **Lookup Tool Hold Harmless Provision – Update**

Hold harmless language added for credentialed users, still working on language for non-credentialed users.

Shawn McManus said that a large medical provider has used the lookup tool to correctly remit payments to St. Tammany Parish. He thanked the Board and said that the tool has made a dramatic difference in filing accuracy.

○ **Uniform Return and Remittance Project – Update**

ULERRAC met on 7/30 and expects to make a recommendation before the August 8 meeting. Executive Director Lymon recommended that the board members go to the website to access all information submitted by vendors in response to the RFI.

B. Act No. 393 (2023 Regular Session) Update – Electronic Meeting Requirement

- **Rule Published in May 2024 *Louisiana Register***
Changes recommended by the Register staff were incorporated before the publication.
- **September 2024 *Louisiana Register* – projected final printing**
The final Register edition will not be printed until after the September meeting.

C. Tax Advisory Proposal Pursuant to PPM No. 50.3

- **Taxability of Magazines, Newspapers, and Periodicals – Update**
- **Groceries/Meals Delivery Services – Update**
Both updates are in a holding pattern, LDR has promised a draft proposal for both newspapers and delivery services.

D. FY 2024-2025 Budget Adoption Schedule – Update

All matters have been completed. The final notice was published in the July 21st, 2024, edition of *The Advocate*.

E. TaxWatch API Modification Proposal – Update

The board is waiting for a response from OTS and their procurement division. Our change order exceeds the amount allowed for a simple amendment.

Shawn McManus stated that he understands that Administrators receive the address discrepancy reports. He asked other board administrators if they felt the number of discrepancies received seemed greater than expected, which was over 50 for his parish this past month. Neshelle Nogess, Jessica Knight, and David Hall said that their respective parishes received between 10-15 discrepancies, but user error contributed to most of the discrepancies received.

F. Project Manager Position – Update

Executive Director Lymon stated that he received nineteen applications. Of those nineteen, seven had relevant experience, and four interviews were conducted. Of the four interviews, two people had potential and one tentatively accepted on a part-time basis.

The candidate is a retiree from Revenue and has worked with tax system implementations, project management, and system testing. The person is also familiar with the Parish e-File platform that is currently utilized for State and local filing and remittances.

David Hall asked if the candidate would work part-time throughout the project; or part-time for the interim and then full-time. Executive Director Lymon answered that the position was advertised as part-time based on recommendations from certain board members and Revenue. He expanded that the candidate could work up to 35 hours per week and remain part-time, such that benefits would not be required.

6. Financial Reports (May and June 2024)

- **Financial Statements**

The usual and customary reports were included in the Board packet; those being the balance sheet, income statement, y-t-d budget comparison report, etc.

- **Y-T-D Budget Review**

As of May, only 63% of the budget has been used, ten payments from OMV have been received with two payments still outstanding. For June 2024, 70% of the budget has been used, another payment was received from OMV, leaving only one OMV payment outstanding for the fiscal year which is normal at this point in the fiscal year.

- **Bills Payments Review/Approval**

Bill payments were usual and customary for May 2024. The \$84K to Watch Systems was finally billed and paid.

Shawn McManus questioned a roughly \$20K increase seen in Dues and Expenses in June 2024, and if it should have been included in the Bill Payments report. Executive Director Lymon said it is the annual payment to the Board of Tax Appeals (BTA), and that it was being paid later than usual due to the bill being sent by the BTA to the LDR Undersecretary in error. Chairperson Krennerich and Executive Director Lymon said it is an annual payment to the BTA.

Executive Director Lymon said that the financial audit is set to begin.

ON MOTION OF Shawn McManus, SECONDED BY David Hall, AND CARRIED, the Board voted to receive the financial reports and the Bill Payments for the months ending May 2024 and June 2024.

7. Other Business

- **UELRRAC Vendor Proposals Discussion**

Chairperson Krennerich stated that the UELRRAC met on 7/30/24 and the committee voted to recommend Avenu as their vendor of choice. UELRRAC Chairperson Krennerich will send a formal recommendation letter that will include a summary, pricing, concerns, and contractual provisions for the Board's consideration. The Executive Director recommended that the board members review the UELRRAC recordings, RFI responses, and other documents that have been uploaded onto the UELRRAC portal.

Executive Director Lymon said that based on his discussion with OTS the board can question and vet the proposals, submit questions to both vendors, and can negotiate with one or both vendors simultaneously.

Shawn McManus asked if it is vital that a decision be made at the August 8th board meeting. Executive Director Lymon answered the sooner the better; however, the Board should be flexible and consider rescheduling the August meeting to give them more time to review the information.

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Andrew Kolb, LULSTB Executive Counsel, said that proposed terms may be discussed, and suggested that the board consider giving Executive Director Lymon authority to pursue negotiations.

Public Comment

None

Adjournment

ON MOTION OF David Hall, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to adjourn at 11:59 AM.