



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting  
Thursday, June 13, 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>
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>P</u>

#### Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u>P</u>
Jessica Knight, LA Sheriff's Association	<u>P</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  
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. Proposed Meeting Agenda June 13, 2024
2. Meeting Minutes May 9, 2024
3. 2024-2025 Budget Adoption Schedule
4. 2024-2025 Budget Adoption Message
5. 2023-2024 Year-End Projections
6. 2024-2025 Budget Projection

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7. 2024-2025 / 2023-2024 Fiscal Year Comparison
8. FY 2024-2025 LULSTB Budget
9. 2024-2025 Budget Resolution

**1. Roll Call**

Chairman Krennerich called the meeting to order at 1:30 P.M. The secretary called the roll, and a quorum (5 members/proxies or more) was established.

**2. Adoption of the Agenda**

ON MOTION OF David Hall, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to adopt the agenda of the June 13, 2024, meeting of the LA Uniform Local Sales Tax Board.

**3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held May 9, 2024.**

ON MOTION OF Shawn McManus, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to approve the minutes of the LA Uniform Local Sales Tax Board meeting held May 9, 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 April 2024. The most recent distribution took place on June 11, 2024. \$49 million was collected, with \$26 million distributed to the locals. There has been a \$9 million increase over the same time when compared to April 2023 period. There are 10K approved accounts, which accounts for 35 new accounts per week (net). To date, the Remote Sellers Commission has collected \$1.8 billion.

**5. Executive Director's Report**

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

1. **Lookup Tool Hold Harmless Provision—Update:** Hold harmless tool is being added to the website.
2. **Uniform Return and Remittance Project—Update:** No update since the last UELRRAC meeting. A request has been made for formal costs from vendors.

**B. Act No. 393 (2023 Regular Session) Update—Electronic Meetings Requirement**

1. **Rule Published in May 2024 Louisiana Register.** This rule allows the Public and Board Members to attend meetings electronically.
2. **ADA Certification requirement was removed due to HIPPA.** The board was apprised that they were not allowed to have the certification form because of HIPPA according to the editor of the Louisiana Register.

Shawn McManus stated that his understanding is that the board could not ask the public or board members to disclose a diagnosis but could ask for what the accommodation needs to be. Possible hearing impaired and the need for agencies to assist in facilitating making the accommodation.

**3. August 2024 Louisiana Register final printing.**

David Hall asked if we needed to resubmit the rule; Executive Director Lymon said, "No". We were able to strike the references to the forms in the original printing, without the need to resubmit the rule.

- C. Tax Advisory Proposal Pursuant to PPM No. 50.3**
- 1. Taxability of Magazines, Newspapers, and Periodicals—Update**
  - 2. Groceries/Meals Delivery Services—Update**

The board is still waiting on Revenue to meet and assist with a solution.

**D. FY 2024-2025 Budget Adoption Schedule:** Final approval is public notice on or before June 30, 2024.

**E. FY 2024-2025 Budget Message Per R.S. 39:1305(C)(1)**

See Budget Message document provided to members prior to meeting and in packet.

**F. Resolution: Adoption of FY 2024-2025 Budget per R.S. 39:1305(D)**

According to Executive Director Lymon, there were a few adjustments from the May meeting.

- \$1.5M is projected estimate of funding for 2024/2025. Two additional parishes have agreed but want to maintain the same level because vehicle sales have declined, according to the official revenue forecast. The Chairperson agreed with the revenue estimate.
- Copies of the State's official forecast are available.
- Personal Services--\$112K increased for the IT Project Manager and Administrative Assistant positions.
- Professional and technical services increased \$43K for enhancements to the lookup tool and additional use of the lookup tool.
- Internet service cost was unintentionally left off the proposed budget and an increase was received from the vendor which increased total annual cost to \$2076.

Executive Director Lymon requested approval from the Board to include the internet expenses, located on page 2 of 3, in the budget detail under Technical Services for Cox Internet, which is printed in red font.

- Purchases exceed \$118K, which is up by 46%, they also include building rent and renovation costs.
- Travel is up, more staff and travel to the Information Exchange Meetings.

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- The office renovations are to begin on Monday, July 17, 2024. Executive Director Lymon stated that the employees may be required to work remotely during the renovations that are scheduled to last 4 weeks. The original estimate was for renovations to take 3-5 weeks.
- An additional \$450 was added to Professional Association Dues for the Sales Tax Analyst's Louisiana State Bar Dues and Assessment. Executive Director Lymon said that he did not include his Louisiana Certified Public Accounting dues, because they are not required for his job title. But added that he had paid for them himself.
- The board's total budget is \$1.34 million, as of the meeting date, we have 62 participating parishes and only 1 hold out. Executive Director Lymon stated that he plans to visit the hold-out parish.

ON MOTION OF Shawn McManus, SECONDED BY David Hall, AND CARRIED, the Board voted to pass the budget as amended. All present voted yes in a roll call vote.

**G. TaxWatch API Modification Proposal–Update:** The contract has been approved by the Board and TaxWatch. OTS is not sure if they would like the board to continue piggy-backing the OMV agreement with TaxWatch or not. OTS may not want to continue paying TaxWatch and allow the board to reimburse OTS. Currently, we are awaiting an answer from OTS.

**H. Project Manager Position Update:** The position has been posted; we have received about 15 responses. Some responders do not have the required experience, but several viable candidates have responded. Executive Director Lymon stated that we will start the interview process soon.

Executive Director Lymon stated that the job offer was posted in The Advocate and 30 other common and not-so-common sites. He welcomed the board to sit in on interviews for the Project Manager Position.

## **6. Financial Reports**

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

The financial reports were not completed in time for the meeting due to delays in receiving the statements.

**7. Other Business**

Chairperson Kressy Krennerich announced and welcomed the new board members Barney Arceneaux, the Executive Director of the Louisiana Municipal Association, and Jessica Knight, the proxy for the Louisiana Sheriff's Association.

Chairperson Krennerich also announced that the Local Board must provide training to collectors under our education component. She said that the training will be provided at the September LATA conference. She said she has contacted several presenters and welcomes input and topics. She asked that she be notified no later than June 30.

Chairperson Krennerich added that on September 11<sup>th</sup>, a Sales Tax Seminar will be held in Natchitoches at the Chateau Saint Denis Hotel. In addition, The Administrator's Training Day will be held on September 12, 2024, at the same location. The chair also mentioned the possibility of conducting RSC and LULSTB meetings on September 13<sup>th</sup>.

David Hall also stated that OLT training will be held on September 11, 2024 as well.

Shawn McManus stated that he had a jurisdiction within his parish that renewed a sales tax in advance of its expiration by multiple years. Executive Director Lymon asked Shawn McManus how far in advance had the renewal been submitted. Mr. McManus answered about 3 years in advance. Executive Director Lymon said that we are looking into warehousing these types of changes on the dashboard.

**Public Comment**

None

**Adjournment**

ON MOTION OF Shawn McManus, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to adjourn at 2:16 P.M.