



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Wednesday, June 18, 2025 ~ 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 (see link below). Members of the public are encouraged to provide comments on the Zoom chat function. Information regarding matters on the agenda and/or disability accommodation requests may be submitted via email to the Executive Director at info@localtaxboard.com or by calling (225) 445-8258.

<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>
Kevin Cobb, 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>P</u>
Shawn McManus, LA Sheriff's Association Appointee	<u>P</u>
Kressy Krennerich, LA Municipal Association Appointee -- Chairman	<u>P</u>
Betty Jo Bourgeois, 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>A</u>
Lynette Doyle, 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:

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. 6/18/2025 Meeting Agenda
2. 4/10/2025 & 5/15/2025 Board Meeting Minutes

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3. Financial Statements Months Ending April & May 2025
4. FY 2025 YTD Budget Months Ending April & May 2025
5. Bill Payments Months Ending April & May 2025
6. Budget Preparation Documents for FY 2025-2026

1. Roll Call

Chairperson Kressy Krennerich called the meeting to order at 1:41 PM. The secretary called the roll, and a quorum (5 members/proxies or more) was established.

The board has received a resignation from Jessica Knight, the proxy for the Louisiana Sheriff's Association.

2. Adoption of the Agenda

ON MOTION OF Betty Jo Bourgeois, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda for the June 18, 2025, meeting of the Louisiana Uniform Local Sales Tax Board.

3. Approval of the Minutes of the Louisiana Uniform Local Sales Tax Board Held (April 15th and May 15th, 2025, meetings)

ON MOTION OF Shawn McManus, SECONDED Betty Jo Bourgeois, AND CARRIED, the Board voted to approve the minutes of the meeting of the Louisiana Uniform Local Sales Tax Board held April 10, 2025, and May 15, 2025.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on the April 2025 collections which were distributed in May 2025. This distribution included \$62M in collections and \$31M distributed to locals. The total amount collected to date is \$2.65B, with \$1.35B having been distributed to the local jurisdictions. April 2025 showed an increase of 25% over April 2024.

5. Executive Director's Report

A. Act No. 375 (2023 Regular Session) Update – Single Filing and Remittance System
 ○ **Uniform Return and Remittance Project – Update**

The registration process has been tested, we are currently in UAT, but it is not available for additional testing. When the combined state and local return is tested, registration will go through additional testing as part of that roll-out.

The core group was publicly thanked for their additional hours spent on the project. The return design has been completed and submitted to the vendor. A small group was invited to test that component.

A PDF of each local return is not being produced in this project. On June 5, it was decided to no longer produce the local PDFs. A standard PDF will be provided for the combined return. The vendor could not make the local PDFs viable as is currently produced. Yesterday, a redesign was submitted for the PDF, we are waiting on input from the vendor.

Amanda Granier said that Parish e-File is moving away from parish returns and to a statewide return. Taxpayers are not going to a parish to file a return, so the concept is different.

Executive Director Lymon said that we are still in the design phase for the PDF, and the XML schema is still being considered. When testing begins for the next phase of the project, it will be from beginning to end, including the administrator's download. A testing presentation was done at the most recent LATA conference by the Board's Project Manager, Alice Metcalfe.

B. Tax Advisory Proposal Pursuant to PPM No. 50.3

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

According to the Board's Executive Director, Clarence Lymon, he left the PPMs on the agenda because when it was discussed previously, there was no clear decision as to whether they should be removed from the monthly agendas.

Shawn McManus stated that he suggested removing them from the agenda and defers to the Chairperson and Executive Director for the final decision.

Chairperson Kressy Krennerich said that she sees no reason to kill trees if there has been no update.

Amanda Granier stated that recent legislation may have had some impact on the PPMs in question.

C. TaxWatch API Modification Proposal – Update

The agreement between TaxWatch and the Board was signed at the beginning of June. TaxWatch and the board's IT Vendor are working on functionality, and the XML schema has been provided to our IT consultant. The Board hopes to invite testers to evaluate soon.

Amanda Granier asked if TaxWatch has been tracking rate changes. Executive Director Lymon stated that TaxWatch has been retaining monthly tax rate information since 1/1/2024.

Shawn McManus asked if there had been any issues between TaxWatch and the parishes. Executive Director Lymon responded that there have not been any recent boundary questions and that he is not aware of any parish problems.

D. FY 2025-2026 Budget Adoption Schedule--Revised

Executive Director Lymon stated that no one attended the public hearing held on May 19, 2025, which was advertised in The Advocate. If the budget is adopted (on the agenda for today), the final step is public notice of having complied with the Louisiana Local Government Budget Act.

E. FY 2025-2026 Budget Message Per R.S. 39:1305(C)(1)

The budget message is included in the documentation provided to the Board members. There have been no changes between the previously circulated document and the one being presented today.

Members questioned the Executive Director about the leasehold improvements and the health care program. The renovations have been paid for, but we are waiting to be invoiced by the leaseholder for the additional square footage for the space. The current employee needing healthcare receives a stipend because the board does not yet qualify for a group health policy.

Executive Director Lymon acknowledged that the Chair has allowed for amendments to the budget, if necessary, during the upcoming fiscal year.

F. Resolution: Adoption of FY 2025-2026 Budget Per R.S. 39:1305(D)

ON MOTION OF David Hall, SECONDED BY Betty Jo Bourgeois, AND CARRIED, the Board voted to adopt the budget by roll call vote. Six Yeas, 0 Nays, 0 abstentions.

6. Financial Reports (April and May 2025)

- **Financial Statements**

Furniture category was over budget; however, there are other items in the office expenditure and supplies that covered the expenses needed for the new furnishings.

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

For April 2025, the financials were usual and customary, with about 68% of the yearly budget expended. May 2025 shows 74.15% of the budget spent. There is no expectation of using the full \$1.4M because, for example, there will be no audit expenditure this year.

- **Bills Payments Report**

For April 2025, \$36K was paid for the renovations while \$56K was budgeted. Negotiations were made with the lessor to include things originally budgeted for. May 2025, bill payments were usual and customary. We did have an expenditure on MailChimp, which allows us to send out bulk emails.

Amanda Granier asked if MailChimp is charged monthly. Executive Director Lymon responded "Yes, but we have paused the agreement and the \$1600/month fee." We are afforded two pauses per year.

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ON MOTION OF Neshelle Nogess, SECONDED BY David Hall, AND CARRIED, the Board voted to accept the financial reports and approved the bill payments for the months ending April 2025 and May 2025.

7. Other Business

Chairperson Kressy Krennerich said that Avenu and Executive Director Lymon have sent information to the administrators about credit card payments. In Phase 2, we are hopeful that everyone will be able to accept credit cards for tax payments. She added that we will present formally and send information for consideration; however, no decisions need to be made currently.

Chairperson Krennerich said that the rate changes and exemptions for this upcoming quarter take priority. She stated that there will be a demo by the vendor before implementation and reiterated that credit cards are not a priority for "Go Live."

David Hall said that Avenu was asking that they start the Merchant ID information process.

Executive Director Lymon said that he has received lots of feedback, more like concern about the rates charged by the vendor to the taxpayer. Our agreement charges 2.99% and Revenue does not take card payments. Everyone agrees that we need consistency in rates charged across all tax payment platforms.

Shawn McManus said that he wanted to thank members, staff, and the board for all the work that has been done to get the return and remittance system running.

Amanda Granier asked about credit card chargebacks. She said that she heard that charges for chargebacks are not valid.

Public Comment

None

Adjournment

ON MOTION OF Shawn McManus, SECONDED BY Betty Jo Bourgeois, AND CARRIED, the Board voted to adjourn at 2:44 PM.