



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, October 10, 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>P</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>A</u>
Hanna Gettys, LA Municipal Association	<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
Luke Morris, LDR Assistant Secretary—Office of Legal Affairs
Renee Roberie, Remote Sellers Commission Executive Director
Jeanine Theriot, RSC Audit and Compliance Manager
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 for October 10, 2024
2. Board Meeting Minutes for September 26, 2024
3. Financial Statements: September 2024
4. Y-T-D Budget Review Report: September 2024
5. Bill Payments Report: September 2024

Minutes of the Regular Meeting
Thursday, October 10, 2024 ~ 1:30 PM
Page 2

1. Roll Call

Chairman Krennerich called the meeting to order at 1:34 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 Amanda Granier, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to adopt the agenda of the October 10, 2024, meeting of the Louisiana Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held September 26, 2024.

ON MOTION OF Amanda Granier, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to approve the minutes of the LA Uniform Local Sales Tax Board meeting held September 26, 2024, in Natchitoches, LA.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for September 2024. The most recent distribution will take place on October 11, 2024. An estimated \$53.8 million has been collected and the RSC is on track to exceed \$2 billion in total collections by the end of the fiscal year.

5. Executive Director's Report

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

1. **Uniform Return and Remittance Project—Update:** A meeting of the Advisory Committee was held this morning. The Board has received a template for a contract from OTS that will be used as the basis for our agreement with Avenue. During the UELRRAC meeting held earlier today, focus groups for the project were defined for the purpose of providing feedback and guidance to the Core Project Group. The focus groups will assist in identifying and determining the needs of the taxpayers and the administrators. It was decided that Collectors and Business & Industry will serve as testers for the project.

The concerns related to the audit arm of the vendor by the Louisiana Retailers Association and Business & Industry representatives were noted and assurance was provided that the contract will address their issues. Executive Director Lymon

recommended the provisions of R.S. 47:1508 and committed to reach out to them for additional language considerations.

Executive Director Lymon said that we are preparing the system based on what we currently know, although tax reform may throw kinks into the plans. The new bills proposed suggest changes will be effective as soon as January 1, 2025. Hopefully the changes in tax reform will make things easier and not more difficult.

B. Tax Advisory Proposal Pursuant to PPM No. 50.3

1. Taxability of Magazines, Newspapers, and Periodicals—Update

2. Groceries/Meals Delivery Services—Update

These items will likely need legislation because of the varying nature of how business is conducted by this industry. Revenue is a leading partner in legislation in this endeavor.

C. TaxWatch API Modification Proposal – Update

Board members asked for 2023, 2022, and 2021 functionality pricing. We are currently awaiting that quote from TaxWatch. The board has not received guidance from OTS regarding whether the LULSTB will be able to contract through them and OMV or through a separate agreement. The board has received the annual invoice for the current contract with TaxWatch.

Andrew Kolb, Executive Counsel, said that the board could contract directly with TaxWatch for the enhancements that are being requested and keep the existing contract through OTS because those fees are under the threshold for public bid law.

6. Financial Reports

• **Financial Statements** (Handout)

There have been changes to reconcile the reports with the adopted budget. Current assessment reveals there are no concerns about budget overages.

• **Y-T-D Budget Review** (Handout)

All budgeted categories are trending within tolerances there are no concerns about budget overages.

• **Bills Paid Review/Approval**

There were bills totaling \$12,865 paid, which are usual and customary.

Shawn McManus asked why there was a difference in the monthly disbursements from OMV to the board, as compared to when they distribute to the locals. Executive Director Lymon answered that OMV disburses funds to the board after they close their books, and the board expects a two-month delay at the end of the fiscal year in receiving their payments.

Bill payments, according to Executive Director Lymon are usual and customary, and the members will see next month a \$84K payment to TaxWatch.

Minutes of the Regular Meeting
Thursday, October 10, 2024 ~ 1:30 PM
Page 4

As a point of information, Shawn McManus asked what the InfoTrack system does; Executive Director Lymon answered that our IT consultant uses to note discrepancies.

ON MOTION OF David Hall, SECONDED BY Jeffery LaGrange AND CARRIED, the Board voted to accept the financial reports as presented.

7. Other Business

- The Governor announced his wish for a special session, the dates have not been announced yet. The board invited everyone to attend legislative hearings and suggested that everyone at least watch the legislative website to keep up with meetings, dates, and changes.
- The effective dates that are being proposed for the bills are as soon as January 1, 2025, and February 1, 2025.
- LATA and LULSTB will solicit information from the collectors for fiscal information especially related to prescription drugs and MM&E. Executive Director Lymon also asked that the collectors be ready to communicate costs for compliance and enforcement and the challenges associated with compliance and enforcement for cash businesses.
- Amanda Granier added that each administrator should speak with their local taxing entities to see what additional resources would be needed for compliance and enforcement.
- Neshelle Nogess asked for a clarification of agenda item #5. Executive Director Lymon explained that there needs to be legislation because of the various nature of how the grocery delivery services operate.
- Shawn McManus stated that we should make sure to note proxy effective dates, and that he was not sure when the proxy change was made, but the board should be updated on proxies when changing. Chairperson Kressy Krennerich apologized and stated that LMA appointed Ms. Hanna Gettys to sit as proxy for Mr. Barney Arceneaux for this meeting only. The full-time, permanent proxy for LMA Executive Director is still being reviewed.

Public Comment

None

Adjournment

ON MOTION OF Neshelle Nogess, SECONDED BY David Hall, AND CARRIED, the Board voted to adjourn at 2:05 P.M.