



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting  
Thursday, April 15, 2021 ~ 1:30 PM  
Zoom Conference Call / LMA Building, 700 N. 10<sup>th</sup> St. Baton Rouge, LA**

**MEMBERS & PROXIES PRESENT (P) / ABSENT (A):**

**Members:**

Dr. Janet Pope, LA School Board Executive Director	___ A ___
Mike Ranatza, LA Sheriff's Association Executive Director	___ A ___
John Gallagher, LA Municipal Association Executive Director	___ A ___
Guy Cormier, Police Jury Association of Louisiana Executive Director	___ A ___
Amanda Granier, LA School Board Association Appointee	___ A ___
Shawn McManus, LA Sheriff's Association Appointee	___ P ___
Kressy Krennerich, LA Municipal Association Appointee	___ P ___
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	___ P ___

**Proxies:**

Neshelle S. Nogess, LA School Board Association	___ A ___
Gregory Ruppert, LA Sheriff's Association, Chairman	___ P ___
Karen Day White, LA Municipal Association	___ A ___
_____, Police Jury Association of Louisiana (Vacant)	_____

**STAFF PRESENT:**

J. Roger Bergeron, Executive Director  
J.A. Cline, Assistant Director

**OTHERS PRESENT:**

Renee Roberie  
Rick Mekdessie  
Andrew Kolb  
Administrators participating via the Zoom Web Conferencing platform.

Each member of the Board received the following documents prior to the meeting:

1. 4/15/2021 Meeting Agenda
2. 3/11/2021 Meeting Minutes
3. 3/31/2021 Financial Statements
4. FY 2021 YTD Budget through 3/31/2021
5. Bill Payments Month Ending 3/31/2021
6. VDA Program Status Spreadsheet through 3/31/21
7. Hancock Whitney Resolution – Public Funds (updated 3/30/21)
8. OMV – Detailed Revenue Report through 3/29/21

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**Roll Call**

Chairman Greg Ruppert called the meeting to order at 1:30 PM. Shawn McManus, acting as secretary for Neshelle Nogess, called the roll and a quorum (5 members / proxies or more) was not present. While awaiting a quorum to be obtained, Chairman Ruppert advised the board to review the agenda and minutes for possible edits. Hearing none, the Chairman proceeded to the Remote Seller Commission update.

**Remote Seller Commission Update (R. Roberie)**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions. Noteworthy accomplishments through February Collections included passing \$200 million in collections after 8 months, more than 10,000 returns filed, and over 3,000 accounts established.

A quorum was obtained at 1:37 PM upon arrival of Karen White, LMA proxy for John Gallagher.

**Adoption of the Agenda**

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to adopt the agenda of the April 15, 2021 meeting of the LA Uniform Local Sales Tax Board.

**Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)**

ON MOTION OF Kressy Krennerich, SECONDED BY Greg Ruppert, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held March 11, 2021.

**Board Member Requests**

There were no Board Member requests

**Technology Report**

Rick Mekkessie provided an update on the lookup system, displaying statistics that showed an increase of approximately 30,000 lookups from February to March while still maintaining a 3% discrepancy level. Ms. Krennerich requested a status of the issue tracker flowchart, which was then also presented by Mr. Mekkessie. The flowchart exhibited how address discrepancies are handled by the current system. Mr. Mekkessie stated that discrepancy reports had been sent out this past month, the reception of which was confirmed by some members. Additional discussion ensued with Mr. McManus reiterating the need for all instances of non-successful address searches, including those for bulk and API lookups, to be reported to Parish administrators for prompt attention. Executive Director Bergeron closed the discussion by commenting that the continued efforts to solidify the address lookup information played a primary role in why no hold harmless provision had been provided yet.

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**Legal Update**

Andrew Kolb continued the technology discussion, confirming Mr. Bergeron's comments regarding the hold harmless agreement. He noted a previously stated potential that the Board might be extended protection legislatively, but that nothing related had been filed to date. Mr. Kolb mentioned using R.S.337.23 as a potential reference for users via a note placed on the lookup website. Chairman Ruppert requested Mr. Kolb create a disclaimer for said purpose.

Mr. Kolb noted revisions received from the Louisiana Department of Revenue and the Board of Tax Appeals regarding its cooperative endeavor agreement. Some changes were noted including timing of payments, revisiting funding amounts, notification to parties, incorporation of "monitors" from each entity as points of contact, and termination provisions such as length of notification, potential for proration of refunds, and whether all parties must agree on alterations. Mr. Kolb noted that he would engage the parties on these matters and report back to Director Bergeron. Final discussion included status on Director Bergeron's ability to execute the document following changes made.

ON MOTION OF Karen White, SECONDED BY Jeff Lagrange, AND CARRIED, the Board voted to allow Executive Director Bergeron to sign the CEA upon reception of the adjusted draft.

**Executive Director's Report**

- **Proposed Regulations- Status**

Director Bergeron gave a report on two proposed regulations:

Audit Protocols: delivered to Office of State Register March 26<sup>th</sup>; to be published April 20<sup>th</sup>; comment period ends May 21<sup>st</sup>; hearing on May 26<sup>th</sup>.

Claims for Refund & Credits: submitted to LATA April 6<sup>th</sup>. Challenges exist regarding various audit factors and differences in pre/post 1/1/21 interest computation. Trying to accommodate these factors and urge collectors to participate in the LATA's 30-day review.

- **Revised Resolution-Bank Accounts**

Director Bergeron explained that since the last meeting it was discovered that the existing authorization with Hancock Whitney still contained the names of former board members. This prompted the need for an updated resolution which will assign authorization to both the old and new bank accounts.

ON MOTION OF Karen White, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to approve the revised Resolution with Hancock Whitney.

- **OMV-MOU Collections**

Director Bergeron displayed a report of collections by the OMV for January and February of 2021. These funds are presently being retained by OMV until they can be transferred to the Board's new bank account when established.

- **VDA Program Update**

Director Bergeron discussed continued efforts being made with the Board's Voluntary Disclosure Program. Statistics were presented which revealed in excess of \$10,000,000 and 900+ agreements have been generated under the current system through March 31<sup>st</sup>.

Taxpayer feedback for additional improvements are also under consideration:

- Reporting template featuring lookup of delivery addresses for correct rates
- Interest calculator
- Temporary Registration for taxpayers who qualify as a Remote Seller

- **Educational Seminar**

Director Bergeron announced that the Board plans to offer an educational seminar in mid-to-late June following the current legislative session, which ends June 10<sup>th</sup>. Current ideas for presentation at the seminar include:

- Protest Hearings by Drew Talbot
- Rebate Program by J.A. Cline
- Legislative Update by Roger Bergeron
- Address Lookup/Issue Tracking by Rick Mekdessie

- **Office Move**

Director Bergeron expressed regret in delays experienced in moving into the Boards new office. Presently dealing with furniture issues, and will begin working on having files moved and computer and peripherals setup. He expects that the Board will conduct its next meeting at the office, which is located at:

7722 Office Park Blvd, Suite 2-108, Baton Rouge, LA 70809

Mail is also still being received at the Port Allen PO Box address, but will be changed once the office is finalized.

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- **Board of Tax Appeals – Cooperative Endeavor Agreement**

Director Bergeron commented that the Board's initial payment share of \$121,000 under this CEA will likely require a budget adjustment. Presently 10% under budget through March, but this payment will undoubtedly push us over the 5% rule established by the Local Governmental Budget Act. The Board will need to be prepared to approve a budget amendment once this remittance is made.

On a related note, Director Bergeron also reminded the Board that if funds received from the new MOU with OMV causes total revenue to exceed \$500,000 for the fiscal year, a full audit would be required by the LLA or accounting firm of our choice.

**Financial Reports**

Director Bergeron presented the Board's Financial Statements as of March 31, 2021, a year-to-date budget review, and bills paid for March. The budget stands at 65% utilization, which is below the 75% target for eight months of this fiscal year. He noted that expenses relating to the upcoming office move will have a notable effect.

ON MOTION OF Kressy Krennerich, SECONDED BY Karen White, AND CARRIED, the Board voted to approve the financial reports as presented.

**Other Business**

There was no other business was presented before the Board.

**Adjournment**

ON MOTION OF Shawn McManus, SECONDED BY Greg Ruppert, AND CARRIED, the Board voted to adjourn at 2:40 PM.