



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Wednesday, May 26, 2021 ~ 10:30 AM
MPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

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	__P__
Shawn McManus, LA Sheriff's Association Appointee	
Kressy Krennerich, LA Municipal Association Appointee	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	__P__

Proxies:

Neshelle S. Nogess, LA School Board Association	__P__
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

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Rene Roberie, Remote Sellers Commission
Darlene Allen, LDR
Administrators participating via the Zoom Web Conferencing platform.

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

1. 05/26/2021 Meeting Agenda
2. 04/15/2021 Meeting Minutes
3. 04/30/2021 Financial Statements
4. FY 2021 YTD Budget through 04/30/2021
5. Bill Payments Month Ending 04/30/2021
6. Preliminary Budget for Fiscal Year 2021-2022
7. Budget Preparation Work Papers

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Roll Call

Chairman Ruppert called the meeting to order at 10:30 AM. The roll was called and initially a quorum was not established. Upon the arrival of Ms. Nogess, a quorum of 5 members / proxies was established.

Adoption of the Agenda

ON MOTION OF Jeff LaGrange, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adopt the agenda of the 05/26/2021 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 Jeff LaGrange, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held 04/15/2021.

Remote Seller Commission Update

Rene Roberie, Executive Director of the LA Remote Seller's Commission provided an update on the monthly distributions. Report attached.

Board Member Requests (Appointment of URRAC Member)

The Louisiana Association of Tax Administrators submitted the following name for consideration to the URRAC Committee:

1. Amber Hymel, Jefferson Davis Parish
2. Jon Betts, Concordia Parish

ON MOTION OF Jeff LaGrange, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to appoint Jon Betts to the URRAC Committee:

Executive Director's Report

- ON MOTION OF Kressy Krennerich, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to approve Budget Amendment for the Board of Tax Appeals Cooperative Endeavor Agreement for \$121,500 for 2021.
- Information Only: Mr. Kline discussed the research and use of the physical / municipal addresses of Post Office locations for P.O. Boxes.
- Information Only: Mr. Mekdessie provided an update on optional exemptions. Requesting collectors to go the Sales Tax Portal look up optional exemptions and rates for their jurisdictions.

- Information Only: Mr. Kolb provided an update on:
House Bill 562:
 1. Restructures the secondary funding for the Board of Tax Appeals. If 47:302(K) distributions are insufficient, the BTA would go to the Remote Seller's Commission first and then to the LULSTB.
 2. Changes part of the statute on funding provision and adds a reference to the funding agreements with local collectors to the LULSTB.
 3. Requires an update to the board's strategic plan not less than once every five (5) fiscal years.
 4. Grant the LULSTB authority to go into Executive Session to discuss policy advice, private letter rulings, or other matters that may involve confidential taxpayer information.
 5. Include the LULSTB as one of the entities whose records are confidential under LA RS 47:1508.

The Cooperative Endeavor Agreement for Board of Tax Appeals e-filing system the agreement was finalized with the LDR and BTA. Copies were provided for the LULSTB Executive Director's signature. The board's first payment of \$121,500 will be due 30 days from the date of execution of the agreement.

- **Consider alternative meeting schedule** for LULSTB members who also serve on the Remote Sellers Commission. To lessen the burden on those members where there may be challenges in the timing due to one body meeting virtually and the other in person, the LULSTB will allow members to access the RSC meetings via Zoom at the LULSTB headquarters.
- **Regulation Promulgation Update**
 - Held scheduled final hearing to receive public comments on Audit Protocols this morning. No one attended via Zoom. After a brief discussion and recap, the hearing was adjourned without accepting any further comments. Mr. Kline will file his final report with the Legislative Oversight Committees and unless there are any objections or concerns, the effective date of the promulgation will be July 20, 2021.
 - On the two refund claim regulations, LULSTB did receive non-binding comments from the LATA after the Notice of Intent had been submitted. Those comments will be treated as received during the public comment period. The public comment period will end on June 21, 2021 and a hearing is scheduled for June 25, 2021. All comments received will be evaluated including those received from the LATA to determine if any suggestions are considered substantive changes. If the changes are substantive, the process will start over again.


Financial Reports

ON MOTION OF Shawn McManus, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to approve the financial statements as presented for the period ending April 30, 2021.

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Adjournment

ON MOTION OF Jeff LaGrange, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adjourn at 11:35 AM.



Neshelle S. Nogess, Secretary

Louisiana Sales and Use Tax Commission for Remote Sellers Collection and Distribution Report

Period	Collection Month	Distribution Date	Total Collected	1% Commission Fee	Total Distributed	State Portion (Distributed)	Local Portion (Distributed)	Total Returns	Total Returns > 0	Total Open Accounts
Jul-20	Aug-20	9/11/2020	\$ 20,653,150.26	\$ 206,531.45	\$ 20,446,618.81	\$ 9,834,491.56	\$ 10,612,127.25	580	433	1331
Aug-20	Sep-20	10/9/2020	\$ 20,253,297.24	\$ 202,532.93	\$ 20,050,764.31	\$ 9,708,297.61	\$ 10,342,466.70	787	654	1570
Sep-20	Oct-20	11/10/2020	\$ 22,375,834.89	\$ 223,758.66	\$ 22,152,076.23	\$ 10,575,259.83	\$ 11,576,816.40	1080	925	1757
Oct-20	Nov-20	12/9/2020	\$ 24,151,167.24	\$ 241,512.05	\$ 23,909,655.19	\$ 11,479,794.59	\$ 12,429,860.60	1249	1069	2030
Nov-20	Dec-20	1/11/2021	\$ 27,761,459.91	\$ 277,614.48	\$ 27,483,845.43	\$ 13,355,017.16	\$ 14,128,828.27	1395	1170	2216
Dec-20	Jan-21	2/9/2021	\$ 35,222,240.58	\$ 352,222.29	\$ 34,870,018.29	\$ 16,726,031.04	\$ 18,143,987.25	1534	1308	2539
Jan-21	Feb-21	3/9/2021	\$ 27,950,194.50	\$ 279,501.96	\$ 27,670,692.54	\$ 13,248,401.71	\$ 14,422,290.83	1794	1538	2762
Feb-21	Mar-21	4/9/2021	\$ 24,262,499.34	\$ 242,625.13	\$ 24,019,874.21	\$ 11,444,817.30	\$ 12,575,056.91	1957	1649	3009
Mar-21	Apr-21	5/7/2021	\$ 35,346,757.19	\$ 353,467.97	\$ 34,993,289.22	\$ 16,759,134.28	\$ 18,234,154.94	2117	1806	3210
TOTAL TO DATE			\$ 237,976,601.15	\$ 2,379,766.92	\$ 235,596,834.23	\$ 113,131,245.08	\$ 122,465,589.15			