**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**March 12, 2020**

**Regular Meeting**

The Louisiana Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on March 12, 2020 at 1:30 PM.

***Roll Call***

Chairperson Rupert called the meeting to order at 1:30 PM and requested roll call from Secretary Hymel. The following members were present: Gregory Ruppert (proxy for Mike Ranatza), Karen White (proxy for John Gallagher), Mark West (proxy for Guy Cormier), Amanda Granier, Amber Hymel (proxy for Janet Pope), Jeff LaGrange and Kressynda Krennerich. At the time of this meeting the LSA did not have an administrator appointed to represent their organization.

***Adoption of Agenda***

Ms. Krennerich submitted a motion, seconded by Mr. LaGrange and approved by the members to adopt the agenda as posted for the March 12, 2020 meeting.

***Approval of Minutes from the January 9, 2020 Regular Meeting***

Ms. Granier submitted a motion, seconded by Mr. West and approved by the members to accept the Minutes as written for the January 9, 2020 meeting.

***Approval of Minutes from the February 13, 2020 Regular Meeting***

Ms. Granier submitted a motion, seconded by Ms. Krennerich and approved by the members to accept the Minutes as written for the February 13, 2020 meeting.

***Board Member Requests***

* **Discussion with Representative from Tax Watch (Mark West)**: Mr. West gave a background explanation of how Tax Watch came to be the lookup tool for the OMV. He then stated with the online retailers it is more important to be in a close working relationship with the Tax Watch programmers, as a result the Board was able to speak with the representative from the business. Tax Watch is to provide a list of documentation needed to make changes in order to correct and update their mapping system. It was also determined that the Board will need to set protocols for how the change requests are made and followed up on by Tax Watch.
* **Educational Seminar Update (Hymel):**  The educational seminar is set for May 27, 2020 in the LMA building. The presenters are set to be Rick Mekdessie, Pat Amedee, and Drew Talbot. The topics will include the VDA program, a demonstration of the lookup and VDA tools on the Board website. The seminar has been set up on Eventbrite.
* **Board’s MOU Agreement (Dr. Pope):** Dr. Pope provided an update of the consensus reached by all Executive Directors in regards on how the Board should proceed in receiving funding. Dr. Pope provided a draft MOU for the Board that is modeled after the Executive Directors’ goals of solution oriented and transparent actions by the Board. Dr. Pope also thanked Mr. Ruppert for initiating the creation of this MOU with Drew Talbot. The MOU has a start date of July 1, 2020, a three year term, the .3% rate as stated in statute, a 90 day cancellation notice, and the stipulation the agreement will not become effective unless 85% of the parishes sign on. Mr. Talbot will create a cover letter to attach to the MOU before sending out to the parishes.
	+ Ms. Krennerich questioned if some parishes do not sign on to the agreement how is that handled? Will those parishes get the benefits of the Board for free. Dr. Pope and Dr. Pierre explained that the Board will need to adopt a sliding scale to charge those parishes for any of the benefits they receive from the Board by way of VDA, Refund Claims, or collections. Mr. Ruppert expressed his concern on penalizing the businesses. Dr. Pope and Dr. Pierre explained that this would not penalize the businesses.
	+ Dr. Pope also assured the Board members that all the Executive Directors are in support of the Board and the MOU as presented. The Executive Directors are in lockstep and available if the Board needs guidance going forward.

***Discuss Board Member Remote Seller Update (K. Krennerich)***

Ms. Krennerich reported that the commission held its regular meeting that morning and provided the following updates:

* There have been 2,284 applicants approved to file under the Direct Marketer Program.
* The Board discussed a draft MOU that was previously presented to the LATA Board. It was also determined that the MOU would include a 3 year term. A special meeting will be held on March 25, 2020 at 10:00am in order to approve the MOU for distribution.
* The Commission also established/approved a personnel committee for the previously approved positions.

***Executive Director’s Report***

* **Advisory Opinion** **Update**: Mr. Bergeron presented the opinion to the originating collector and that collector has approved the publication of the opinion. The collector will also be contacting the affected taxpayer as a result. The opinion will be posted to the Board’s website.
* **Proposed Regulation:**  Mr. Bergeron provided a draft regulation through the Administrative Procedures Act in order to extend due dates of returns in reference to natural disasters or state of emergencies.
* **Proposed Legislation:** The previously approved legislation proposal for a rule of uniformity has been added to a bill that Representative Steven Dwight is currently championing. Representative Dwight has confirmed that the language will be sent to the Ways and Means staff and have Representative Stefanski offer it as an amendment.

***Financial Reports***

* Let the record reflect that Mr. Bergeron provided current financial statements to the Board members for review. The Board reviewed the comparison between budgeted and actual revenues
* Mr. Bergeron provided the February paid bills to the Board members for review.
* Ms. Hymel offered a motion to accept the financial statements and February 2020 paid bills, Mr. Ruppert seconded and the Board approved.

***Executive Session***

There was no Executive Session at this meeting.

***Adjournment***

A motion to adjourn was made by Ms. Granier at 3:45PM, seconded by Ms. Krennerich and approved by the Board.

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