**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**January 9, 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 January 9, 2020 at 1:30 PM.

***Roll Call***

Chairperson Rupert called the meeting to order at 1:36 PM and requested roll call from Secretary Hymel. The following members were present: Gregory Ruppert (proxy for Mike Ranatza), 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***

Mr. Gallagher submitted a motion, seconded by Ms. Granier and approved by the members to adopt the agenda as posted for the January 9, 2020 meeting.

***Approval of Minutes from December 12, 2019 Regular Meeting***

Ms. Granier made a motion, seconded by Gregory Ruppert and approved by the Board to accept the minutes for the December 12, 2019 meeting as submitted by the Secretary.

 ***Board Member Requests***

No requests for discussion were submitted by the Board Members.

***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:

* Due to the removal of the LSA Appointee, who was the chairperson of the Commission, the meeting was presided over by the Co-Chair, Darlene Allen from the Department of Revenue.
* The Commission discussed the Remote Seller Return, giving an update on the software development process. A purchase order has been signed by the Commission and Department of Revenue with Avenu Insight and Analytics to proceed with the development of the software.
* The Commission also discussed the application process and what questions and items they will be requesting from applicants in order to be considered a Remote Seller with the commission.
* The commission currently has 1,968 Direct Marketer Registrations.
* A new chairperson is set to be chosen at the next commission meeting on February 13, 2020.
	+ Mr. Gallagher did question Mr. Ruppert as to when the LSA will have a new appointee. Mr. Ruppert stated he did not know at this time, but would hope to have one by the next meeting.

***Executive Director’s Report***

* Advisory Opinion Update – A request was received from the Caddo/Shreveport Collector for an advisory opinion. After reviewing the request it was determined that the request would possibly require a more formal response then originally requested. Mr. Bergeron is requesting the Board look into the request more thoroughly and possibly issue a Board Tax Advisory as reflected in PPM 50.3: Request for Board Tax Advisory. Mr. Kolb does recommend the Board issue a more formal advisory as allowed in the statute and has provided a written recommendation to each board member. No decision on how to proceed was determined at this time.
* Legislative Audit Report – The Legislative Auditor directed the Board members to review pages 4 through 9 of the report. There were findings in the report and Mr. Bergeron has begun the process to address the findings according.

***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
	+ Ms. Granier requested a change be made to the headings on the report from 2020 Budget Year to Date to 2020 Actual Year to Date. This will indicate it is expenditures and can’t be implied that the numbers shown are not actually half of the budgeted numbers.
	+ Ms. Krennerich questioned why the Board has not incurred expenses in regards to Retirement. Mr. Bergeron stated that being the only employee, he need not be under another retirement program. Ms. Krennerich stated these numbers will need to be modified before the end of the fiscal year in order to be in compliance with the reporting requirements.
	+ Ms. Granier also requested a line item be added to the financial statements for depreciation.
* Mr. Bergeron provided the December 2019 paid bills to the Board members for review.
* Mr. Gallagher offered a motion to accept the financial statements and December 2019 paid bills, Mr. LaGrange seconded and the Board approved.

***Other Business***

* Mr. Ruppert stated that Mr. Bergeron, Mr. West and himself participated in a call with Tax Watch Systems to discuss the proper protocol for tax collectors to handle issues with mapping addresses. It was proposed during that call that Watch systems send a listing of what they would need in order to update their system, in what hierarchy they would prefer it. Mr. Ruppert plans to roll out this listing to the Collectors at the next LATA Administrator’s Roundtable meeting in March 2020. Mr. West will send an invitation to the collectors for this meeting. Mr. Ruppert also stated that they will personally contact any collectors not in attendance to relay the need of documents for updates.
	+ Ms. Granier raised the question as to how the information is going to be collected from the collector and distributed to Watch Systems. Will the collectors provide the information to Mr. Bergeron and then he distributes it to Watch Systems? Mr. Ruppert stated that the collectors will be responsible for contacting Watch Systems on their own. Ms. Granier requested a process be created by the Board in order to assist the collectors in providing the information to Watch systems and if there are issues the collectors come across they can have a line of contact to the Executive Director. Mr. Ruppert stated he did not see a need for such a process.
* Mr. Ruppert also stated that Mr. Bergeron and he had received a letter from a collector requesting information on the funds held by the Board in regards to the Supreme Court Decision and what was the Board’s plan of action in reference to those funds. Mr. Ruppert, Mr. Bergeron and Mr. Kolb drafted a response and sent it to the collector before the Board meeting. Mr. Ruppert stated he wanted to send the response to all collectors and post the information on the Board website.
	+ Ms. Hymel requested a copy of the response so the Board can review and approve of the response before being sent to all other collectors. Mr. Ruppert and Mr. Kolb did not have a copy but stated they would send a copy to all the Board members and the Board members would have until January 15, 2020 to review and approve the response before distribution to all collectors by Mr. Bergeron on the Board’s behalf.
* Ms. Krennerich requested an update on the annual required training the Board is to provide to the Collectors. Ms. Hymel stated that there was a meeting set to discuss this with Ms. Theriot, but due to her removal as appointee the process was halted until we could determine how to proceed at this meeting. Ms. Hymel will work on setting up training in Baton Rouge in the LMA building and will have an update at the next meeting.
* Mr. Bergeron stated that the Board did not adopt a schedule for the 2020 Regular Board Meetings. Ms. Granier proposed that we keep the meetings on the second Thursday of each month and move the meetings for the months of June, September and December to the first Thursday of the month. The Board agreed to have the Commission members present this proposal to the Remote Seller Commission and if they are in agreement with these changes then the Board will adopt it in the February meeting.
* Mr. Bergeron also stated that Tier 2.1 disclosures for the Board members are due on May 15, 2020.

***Executive Session***

There was no Executive Session at this meeting.

***Adjournment***

A motion to adjourn was made by Mr. West at 2:25 PM, seconded by Ms. Granier and approved by the Board.

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