

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Minutes of December 17, 2020 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:02 AM by Chairman Allen. A quorum was established with all eight members in attendance. Members present were:

1. Darlene Allen (LDR)
2. Jeffery LaGrange (LULSTB)
3. Kimberly Robinson (LDR)
4. Kressynda Krennerich (LULSTB)
5. Kelli Jumper (LDR)
6. Danielle Clapinski (LDR)
7. Amanda Granier (LULSTB)
8. Shawn McManus (LULSTB)

- II. **Approval of Meeting Minutes from November 12, 2020 and Special Meeting of November 24, 2020**

- Mr. McManus requested changes to the November 12<sup>th</sup> meeting minutes asking that a comment from Ms. Krennerich be added to the discussion item F.
- Mr. McManus also requested a correction on the minutes of the November 24<sup>th</sup> special meeting to add the organization acronym after Mr. LaGrange's name in the roll call. Ms. Thomas will make the requested changes to both sets of minutes.
- After review of the minutes, a motion was made to approve the meeting minutes from the meetings of November 12, 2020 and November 24, 2020 by Mr. McManus, and seconded by Ms. Granier. The minutes were unanimously approved with the discussed requested corrections.

- III. **Update on Direct Marketer/Remote Seller Registrations by LDR**

- Ms. Jumper reported that there are currently 2,116 active remote seller registrations with the Commission.
- Ms. Jumper also reported that there are currently 2,292 active direct marketer registrations with the Department.

- IV. **Discussion Items:**

**A. BTA Funding Proposal**

- Judge Cole presented the BTA system-funding proposal to the LATA Board membership at the LATA Annual meeting and to the Uniform Local Sales Tax Board as a possible funding partner. Very little feedback was received from

the members. Ms. Krennerich, as the current LATA President, will be sending out a survey to all administrators for feedback on a funding mechanism. Results will be shared at a later meeting.

**B. Current and future payments to LDR for costs incurred under MOU**

- Commission members discussed future payments to LDR. Chairman Allen proposed a plan to make payments as future invoices come due. Ms. Granier asked if the Commission has the funds currently to make the payment in full for all back months to LDR on the December invoice. Ms. Allen answered yes, the Commission does have the funds to make the payment in full. What would be left every month are monthly reoccurring expenses (payroll, rent), and a change request from Avenu that has not been invoiced yet.
- A motion was made by Mr. LaGrange to make the payment for the December invoice received from LDR, and seconded by Ms. Granier. With no opposition or further comment, all members unanimously agreed and the motion was approved.

**C. Establish a Policy Working Group**

- Chairman Allen stated that the Commission is receiving inquiries from the public and the occasional collector and would like to have a team in place to address these issues. Ms. Allen has asked Vice-Chair LaGrange to head the policy working group to address policy issues and questions posed to the Commission as well as to guide the Commission's staff. Mr. LaGrange accepted the offer and asked that any members interested in serving on the working group reach out to him.

**D. Authorize Executive Director to sign certain contracts**

- The Commission discussed execution of the contract for financial services approved at the special meeting of the Commission in November. Ms. Krennerich made a motion to authorize the Executive Director to execute the contract for financial services with the contractor agreed upon at the special meeting of the Commission in November. The motion was seconded by Mr. LaGrange. With no further discussion or comment, all members unanimously agreed and the motion was passed.

**V. Action Items:**

**A. Authorize future payments to LDR**

- Chairman Allen asked members about future payment made to LDR and whether those payments should be paid monthly as funds are available or as stated in the MOU. Ms. Granier stated that the monthly expenditures and payroll invoiced monthly should not exceed the twenty percent as stated in the MOU, and proposed making payment for those expenses as they come due. The larger items will include payment of the software. Ms. Granier asked

if the monthly expenditures and the software are over the twenty percent, and due at the same time, should come to the Commission for approval. Mr. LaGrange also stated that once the financial services contract services have begun and are invoiced they too will need approval of the members.

- A motion was made by Mr. McManus to make payment of future monthly reoccurring expenses of the Commission, as the invoices are due. Ms. Krennerich seconded the motion. With no opposition or further comment, all members unanimously agreed and the motion was passed.

**B. Election of Policy Working Group Members**

- As stated earlier in the meeting, members interested in serving on the policy working group will contact Mr. LaGrange.

**C. Executive Director authorization to execute contracts**

- This action item was deferred and will be assigned to the policy working group for further consideration by the Commission.

**VI. Report from Executive Director**

**A. Distribution Report**

- Ms. Roberie provided a report and updated members on collections to date. The Commission collected \$24,151,167.24 for the month of October with 1,249 returns filed. \$23,909,655.19 will be distributed to the state and local collectors.
- Total Commission collections to date are \$87,433,499.63 with \$86,559,114.54 being distributed to the state and local collectors.
- Mr. McManus expressed appreciation to Ms. Roberie for the collection report supplied to members.

**B. Budget**

- Ms. Roberie will have a preliminary budget to present to members in the new year.

**VII. Other Business**

- None

**VIII. Public Comment**

- Karen White expressed thanks the Commission members for their outstanding work throughout the year.
- Ms. Allen also expressed thanks to members for their hard work throughout the year. Next meeting will be January 14, 2021.

**IX. Adjournment**

- With a motion by Ms. Granier and second by Ms. Robinson, Chairman Allen declared the meeting adjourned at approximately 11:35 AM.