

**Minutes of the Regular Meeting**

**Thursday, January 20, 2022 ~ 1:30 PM**

*(Rescheduled from Thursday, January 13, 2022)*

**Zoom Conference Call/LAMPERS Building, 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 \_\_P\_\_

Amanda Granier, LA School Board Association Appointee \_\_P\_\_

Shawn McManus, LA Sheriff’s Association Appointee \_\_P\_\_

Kressy Krennerich, LA Municipal Association Appointee - Chairman \_\_P\_\_

Jeffery LaGrange, Police Jury Association of Louisiana Appointee – Vice Chairman \_\_P\_\_

**Proxies:**

Neshelle S. Nogess, LA School Board Association, Secretary \_\_A\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, LA Sheriff’s Association (Vacant) \_\_\_\_\_

Karen Day White, LA Municipal Association \_\_P\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Police Jury Association of Louisiana (Vacant) \_\_\_\_\_

**STAFF PRESENT:**

J. Roger Bergeron, Executive Director \_\_P\_\_

**OTHERS PRESENT:**

Rick Mekdessie, Board Technology Consultant

Andrew Kolb, Board Counsel

Renee Roberie, Remote Sellers Commission

Administrators/Others participating via the Zoom Web Conferencing platform.

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

1. 01/20/2022 Meeting Agenda
2. 12/16/2021 Meeting Minutes
3. 12/31/2021 Financial Statements
4. FY 2021 YTD Budget through 12/31/2021
5. Bill Payments Month Ending 12/31/2021
6. Ethics Memo 2021
7. LULSTB Ethics Report 2021
8. PPM’s 10.3 and 10.4 – Ethics & Sexual Harassment
9. Look Up Tool LDR Access Agreement

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**Roll Call**

Chairman Krennerich called the meeting to order at 1:31PM. Acting Secretary McManus called the roll and a quorum (5 members / proxies or more) was established.

**Adoption of the Agenda**

ON MOTION OF Jeff Lagrange, SECONDED BY Guy Cormier, AND CARRIED, the Board voted to adopt the agenda of the January 13, 2022 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 Guy Cormier, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held December 16, 2021.

**Executive Director’s Report**

* **Annual Reports-Ethics and Sexual Harassment**

Director Bergeron shared the Board’s annual reports for Ethics and Sexual Harassment training, and the efforts made to report the status of the Board’s members to comply with the annual training requirements.

* **Amend PPMs 10.3 and 10.4-Ethics and Sexual Harassment**

Director Bergeron displayed the PPMs for the Board’s Ethics and Sexual Harassment policies and their proposed changes to the definition of “public employee”. Mr. McManus questioned if it might be more efficient to cite the statute where the definition is located to prevent a need to amend if changed legislatively in the future. A discussion ensued which included definitions being in the document make it easier to read, and closed with an effort to maintain the definitions but to also include a date of revision for clarity. The PPM’s will be brought back to the Board for consideration at its February meeting.

* **Lookup Tool Agreements (adoption)**

Director Bergeron raised the proposed lookup tool agreements for taxpayers, collectors, and auditors that were tabled at the Board’s December meeting. The Board presently has one API user with approximately 30,000 hits/month. Mr. Bergeron and Board Counsel Kolb reiterated that the API charges are intended solely for reimbursement of Board costs incurred. Mr. Bergeron stated key tasks ahead included marketing the tool and the ability of the Board to obtain hold harmless legislation for taxpayers who use it. Ms. Granier questioned whether administrators could formally declare their acceptance of the tool’s usage in lieu of or until such time that legislative support was obtained. Mr. Kolb stated this would likely be acceptable. Additionally discussion ensued about how the tool is used. Mr. Bergeron stated the LA Tax Free Shopping program has requested access, which prompted additional discussion of how the tool would fit its unique needs.

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ON MOTION OF Karen White, SECONDED BY Jeff Lagrange, AND CARRIED, the Board voted to approve the taxpayer agreement and its charge schedule. Mr. Bergeron also referenced the draft agreements for collectors and outside audit firms under contract with local collectors that were presented and tabled at the December meeting. Counselor Kolb stated this vote would cover those agreements, as well.

* **Multi-parish Audit Program (Status)**

Director Bergeron shared that he had presented the multi-parish audit effort at the Administrators Roundtable of the December 2021 conference of the Louisiana Association of Tax Administrators (LATA). While at the LATA conference, he and former Chairman Ruppert were also able to present to the Business & Industry meeting, and discuss it with an LCPA representative. Mr. Bergeron acknowledged challenges that remain, such as the ability to gain acceptance by all parties involved; the LULSTB, Collectors, and Taxpayers; and the ability to hire a Board Audit Manager, especially given the lack of applications received for the still open Research Analyst position. Ms. Granier raised the question regarding the Board’s ability to sign waivers, given that Collectors sign all waivers now, including those for audits being conducted by outside firms. Mr. Kolb stated that he would look into this matter.

* **Protest Hearing 12/22/21**

Director Bergeron stated that he had fulfilled the request of Jefferson Parish and attended a protest hearing they had in December with a taxpayer. He shared that it appeared both parties were well prepared, but that the matter actually related to an occupational license tax dispute and not sales tax.

**Remote Seller Commission Update**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions. November 2021 sales tax collected in December 2021 rose dramatically compared to prior month/year. New registrations continued a rising trend of 200+ per month. December 2021 sales tax being collected in January 2022 is showing similar performance to date.

**Board Member Requests**

* **2022 Meeting Schedule – Kressy Krennerich, Chairman**

Chairman Krennerich shared the 2022 monthly meeting schedule for the Board. The dates reflect adjustment in those months where the quarterly LATA conferences are held. Ms. Krennerich also stated that the meeting dates in February, May, August, and November coincide with the meetings of the Uniform Return and Remittance Advisory Committee.

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**Financial Reports**

Director Bergeron presented the financial reports for the month and year to date ending 12/31/21.

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending December 2021.

**Other Business**

Ms. Granier asked if payments by users of the API could be made by credit card, which was confirmed affirmatively by Mr. Bergeron.

Ms. Granier, as current LATA President, also offered the Association’s assistance in handling a marketing-based communication to taxpayers about the Board’s lookup tool. The LATA will be hosting an organizational meeting next week.

**Adjournment**

ON MOTION OF Karen White, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 2:55PM.