

Minutes of the Regular Meeting Thursday, April 21, 2022 ~ 1:30 PM LAMPERS 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 Mike Ranatza, LA Sheriff's Association Executive Director John Gallagher, LA Municipal Association Executive Director Guy Cormier, Police Jury Association of Louisiana Executive Director Amanda Granier, LA School Board Association Appointee Shawn McManus, LA Sheriff's Association Appointee Kressy Krennerich, LA Municipal Association Appointee - Chairman Jeffery LaGrange, Police Jury Association of Louisiana Appointee - Vic	e Chairman	A A A P P
Proxies: Neshelle S. Nogess, LA School Board Association, Secretary, LA Sheriff's Association (Vacant) Karen Day White, LA Municipal Association Debbie Henton, Police Jury Association of Louisiana (Vacant)	P A_ P	
STAFF PRESENT: J. Roger Bergeron, Executive Director	_P_	

OTHERS PRESENT:

Rick Mekdessie Andrew Kolb Renee Roberie, Remote Sellers Commission Administrators participating via the Zoom Web Conferencing platform.

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

- 1. April 21, 2022 Meeting Agenda
- 2. March 18, 2022 Meeting Minutes
- 3. March 31, 2022 Financial Statements
- 4. FY 2021 YTD Budget through March 31, 2022
- 5. Bill Payments Month Ending March 31, 2022
- 6. Executive Director, Assistant Director & Administrative Assistant Job Descriptions
- 7. LULSTB Pay Scales (KLK)

Minutes of the Regular Meeting Thursday, April 21, 2022 ~ 1:30 PM Page 2

1. Roll Call

Chairman Krennerich called the meeting to order at 1:30 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Shawn McManus, SECONDED BY Debbie Henton, AND unanimously CARRIED, the Board voted to approve the amended agenda of the April 21, 2022 meeting of the LA Uniform Local Sales Tax Board to include the approval of job description of Executive Director for item number 5 on the agenda to advertise the position.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held March 18, 2022

ON MOTION OF Jeffrey LaGrange, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held March 18, 2022.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the month of March 2022.

5. Board Member Requests

- Introduce New Job Descriptions / Salary Ranges Chairman Kressy Krennerich
 - Current salary schedule in place is from 2017.
 - Will be discussed on voted upon at next meeting.

"I began with an analysis of the "Pay Scales" tab. I noticed the scale for Audit Manager had double the range and percentage change from min to max as compared to the other positions. The recommended adjusted range for Audit Manager is noted in orange. The current salary scales have regressive step increases; 2.5% raises through step 5, 2% raises for step 5-15, 1% raises for steps 16-20. I am recommending equal step increases of 1.5% for all scales."

	Α	В		D	Е	F	G	Н	1	
4	^	D	C	U		Г	G	П	ı	J
- 1										
2		TEMPORARY		ADMINISTRATIVE			AUDIT	ASSISTANT	EXECUTIVE	AUDIT
3		EMPLOYEE	CLERK	ASSISTANT	ATTORNEY	TAX ANALYST	MANAGER	DIRECTOR	DIRECTOR	MANAGER
4	min 7-1-17	12,000	30,000	46,600	65,300	70,000	52,156	85,600	100,000	73,000
5	max 7-1-17	16,970	42,425	65,901	92,346	98,992	103,235	121,054	141,418	103,235
6	med 7-1-17	14,485	36,213	56,250	78,823	84,496	77,696	103,327	120,709	88,118
7										
8	range	4,970	12,425	19,301	27,046	28,992	51,079	35,454	41,418	30,235
9		41%	41%	41%	41%	41%	98%	41%	41%	41%
10										
11	med/min	121%	121%	121%	121%	121%	149%	121%	121%	121%
12	med/max	85%	85%	85%	85%	85%	75%	85%	85%	85%
13										

Job Description of Executive Director (Agenda Item Added by Unanimous Vote)

ON MOTION OF Jeffrey LaGrange, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to approve the job description of Executive Director and post the vacancy. Suggested by board members to post on the LA Uniform Local Sales Tax Board and LA Association of Tax Administrators websites along with advertisements in the newspaper, CPA Society, Government Finance Officers Association, Indeed, LA Jobs, etc.

6. Executive Director's Report

A. Multi-parish Audit Program (Information Only)

- 1. Revised PPM and Associated Documents (Per SB 95 Allain)
 - PPM adopted at the April 21st meeting and SB 95 has passed the Senate and awaiting hearing in Ways & Means. Legislative elements of SB 95 which affect the PPM have been incorporated into the document.
 - There is a conflict between the requirements of LA R.S. 47:337.26 and 47:337.29. One of the statutes does not include the language in the Notice of Intent to Audit informing the taxpayer of the right to have a multiparish audit. Will be fixed in Ways & Means.

2. Request For Information Issued and Posted

- Emailed to the five (5) private audit firms that conducts business in Louisiana insofar as multiparish audits are concerned on April 1, 2022 with a response deadline of May 2, 2022.
- The RFI was also posted on the LULSTB website for any firm that did not receive an email.
- Will be used as a tool to evaluate the performance and quality of the work of those firms.
- RFI had ten (10) questions.

B. FY 2022-2023 Budget Preparation Schedule (Information Only)

- 5/12/2022 Proposed budget presentation
- 6/1/2022 Publish proposed budget notice for public viewing with date, time and place of public hearing in accordance with LA R.S. 39:1307
- 6/15/2022 Public hearing date
- 6/16/2022 Adoption of fiscal year 2022-2023 budget
- On or before 6/30/2022 Issue public notice that all actions required by LA R.S. 39:1307 were completed

C. VDA Program Milestone (Information Only)

- As of 3/31/2022 the program has generated \$22.8 million excluding interest.
- Since inception of the program in October 2019, 76 different applications that generated 1600 plus agreements between the taxpayers and the parishes.

D. Advisory Opinion Update (Andrew Kolb)

- Visited with Lafayette Parish to update on progress.
- Initial research and met with LDR as it involves state and local issues and exemptions.
- Hope to conclude by the next meeting of the LULSTB.

E. BTA Case Management System

- PowerPoint presentation webinar scheduled for Tuesday, April 26, 2022
- Discussed Non-MOU parish subscription costs and accompanying handout with analysis of the LULSTB cost to implement/launch and maintain the BTA's new Case Management System (CSM). The document includes a "buy in" calculation for parishes that may want to obtain a subscription but had not participated in current and future funding of the project. See \$3,375 buy in after start up (at \$758.30 per year for 5 years or \$2,274.90 first year, plus \$379.15 per year for four year years thereafter).

7. Financial Reports

ON MOTION OF Neshelle Nogess, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending March 31, 2022.

Other Business

- Senate Bill 235 passed on the floor with amendments and affects the LULSTB if passed. https://www.legis.la.gov/legis/ViewDocument.aspx?d=1271448
- Executive Director attended a protest hearing on March 23, 2022 in Lake Charles, LA.

Adjournment

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to adjourn at 2:27 PM.

Neshelle S. Nogess, Secretary

Mehelle S. Nagus