**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**January 10, 2019**

**Regular Meeting**

The Louisiana Uniform Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on January 10, 2019 at 10:00 am.

Chairperson Ruppert called the meeting to order at 10:04 am and requested roll call.

The following board members were in attendance:  Gregory Ruppert, Chairperson, Amber Hymel, Jeanine Theriot, Donna Andries, Tiffani Delapasse, John Gallagher, and Janet Pope.  Absent:  Roland Dartez

Chairperson Ruppert welcomed the meeting attendees and reminded members of the public that they were welcome to participate in the public comment portion of the agenda, but that a comment card should be completed and presented to the secretary for inclusion in the official record of the meeting.

It was moved by Ms. Theriot, seconded by Mr. Gallagher and carried that the agenda be adopted as presented.

As requested by the Chair, Mr. Gallagher motioned to approve the minutes from the December 18, 2018 Regular Meeting. The motion was seconded by Ms. Hymel and was approved by the Board.

*Update on Technology Requirements*

Upon unanimous consent of the Board, agenda item 4 was postponed until the technical issues with the presentation could be resolved later in the meeting.

*Education and Training Update*

Ms. Theriot discussed the progress to date that she and Ms. Hymel have made on the administrator training planning:

* The planners propose that two trainings be held in 2019 to facilitate training in both North and South Louisiana – one in Baton Rouge potentially April 16, 2019 and one in either West Monroe or Natchitoches on May 8, 2019.
* Ms. Theriot also suggested that the May 2019 Board meeting be held in North Louisiana the day after the administrator training to allow administrators in that area to more easily attend a Board meeting.
* The training would be open to the Parish Administrator, their counsel, and one other member of their staff.
* The proposed time of the training is 9:00 am – 5:00 pm followed by a social mixer to further interact with the attorneys who presented information in the training.
* A handout of potential topics was distributed to Board members and input was requested on additional topics.
* Ms. Theriot and Ms. Hymel are working on the invitation letter for the training and have spoken to Andrew Kolb, the Board attorney, regarding drafting a contract for the presenters detailing obligations and fees related to the training.
* Contracts for locations and presenters will likely be presented at the February meeting for Board approval.
* Rick Mekdessie, the technology consultant for the Board, inquired whether there was any interest in using a learning management system in conjunction with the proposed training to make the training available online after the actual training dates. After discussion regarding the attributes of the system, it was determined that this type of platform is not compatible with this type of training, but may be useful in future training opportunities offered by the Board.
* Roger Bergeron, Executive Director, inquired about future trainings in association with LATA. Ms. Hymel reminded the Board that a decision was made at a previous meeting to postpone that decision pending the outcome of the independent training being prepared by the Board for the 2018-2019 fiscal period.

*Office Space Lease*

Ms. Andries requested that Mr. Kolb update the Board regarding the domiciliary requirements of the office space for the Board based on questions raised at the December 2018 meeting. Due to the broad wording in the legislation creating the Board, he is unable to give a definitive answer at this time on whether the Board’s office could be located in West Baton Rouge when the domicile is East Baton Rouge. He will continue his review of the situation and report back to the Board.

*Introduction of PPM 50.4 Requests to Attend Protest Hearings*

Mr. Bergeron submitted the latest draft of PPM 50.4 to the Board for review and discussion. In accordance with the Board bylaws, no vote may be held on adoption of this item until a future meeting.

* Mr. Bergeron discussed some potential additions to the draft regarding guidance on best practices suggested by Mr. Kolb before official adoption of the item.
* Regarding the previous request received by Lafayette Parish, it has not been re-set after the initial postponement. Mr. Bergeron reminded the Board that if the matter should be heard prior to the adoption of PPM 50.4 that he has been authorized by the Board to be the representative at that meeting.
* Mr. Ruppert requested that the Memo of Understanding proposed with this PPM be circulated prior to the vote so that the Board may review that document as well.
* Ms. Hymel inquired about adding a provision in Section 5 authorizing the Board to appoint a different representative in the case of a postponement of the hearing.
* A motion was made by Ms. Theriot, seconded by Ms. Hymel and carried to formally introduce PPM 50.4 for consideration with the addition of the Memo of Understanding.

*Executive Director’s Report*

* At the request of the Chair, Ms. Theriot moved and Mr. Gallagher seconded that an item be added to the agenda to adopt a resolution to transfer the signature authority at Hancock/Whitney Bank to reflect the newly appointed officers of the Board. The motion was passed without opposition.
* Mr. Bergeron informed the Board that is was necessary to execute a new treasury services authorization with Hancock/Whitney Bank which would be executed by the Chairperson, Vice-Chairperson and Executive Director allowing these persons signatory and other authority on the account as well as removing the previous authority of Ms. Andries.
* Mr. Bergeron reminded the Board of votes at previous meetings to authorize the extension of the technology services contract with Mr. Mekdessie. He disclosed his intention to execute the contracts in accordance with the previous authorization at the close of the meeting.
* The final Annual Review Report was issued to the Board. The Board has met all of the requirements for the 2017-2018 fiscal period. Mr. Ruppert reminded the Board that the 2018-2019 fiscal period will require an audit versus a review due to the increase in total revenues for that period.
* Mr. Bergeron updated the Board on the status of the MERS actuarial issue discussed at a previous meeting. There will be an actuarial report issued in February 2019, but Mr. Ponder has stated that the rate would hold at 27.75% pending the outcome of that report. The Board is a member of this retirement system, but has no active participants at this time. Mr. Gallagher stated that LMA is also closely monitoring this situation as many of their members would be impacted by significant rate changes as well.
* The Board was given a policy and procedure memo update prepared by Mr. J.A. Kline regarding the progress the Board has made on issuance of official policies and guidance.
* A letterhead draft was presented to the Board for consideration and Mr. Bergeron requested feedback from the members.
* Mr. Bergeron informed the Board that he has been notified by the Office of State Procurement that the Board is eligible to participate in procuring items under state contract.
* Mr. Ruppert requested that Mr. Mekdessie work on preparing a list of potential computer needs for the Executive Director as well as research on document management systems.

*Update on Technology Requirements*

Mr. Mekdessie made a presentation to the Board including the technology objectives, scope and potential solutions to achieve those objectives. There were several vendors and programs submitted under each topic who could potentially deliver the services required. He provided explanations and answered questions about multiple topics for the Board.

* Mr. Kolb offered an opinion that whatever document system the Board selects should still have capabilities of meeting any public records requirements.
* Ms. Hymel requested that the Board see a presentation on any software recommended before a decision is made.

*Executive Session*

* There was a motion made by Ms. Theriot, seconded by Ms. Hymel and unanimously passed to enter into Executive Session to discuss ongoing litigation. The Board entered executive session at 11:05 am.
* On a motion by Mr. Ruppert and seconded by Mr. Gallagher, the Board ended the Executive Session at 11:39 am.

*Other Business*

* Mr. Bergeron presented the spreadsheet of December 2018 expenses for the review of the Board. A motion was made by Ms. Andries, seconded by Ms. Theriot and carried that the December 2018 expenses be approved as presented.
* A copy of the most recent financial statements was also provided to the Board.
* Mr. Gallagher made the suggestion that the financial review be included as an actual agenda item rather than being included in the “Other Business” section of the agenda.

*Adjournment*

A motion to adjourn at 11:42 am was made by Ms. Theriot, seconded by Mr. Ruppert and unanimously passed by the Board.

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