**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**November 14, 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 November 14, 2019 at 1:30 PM.

***Roll Call***

Chairperson Ruppert called the meeting to order at 1:36 PM. Mr. Ruppert then requested roll call from Secretary Krennerich. The following board members were in attendance: Chairperson, Gregory Ruppert (proxy for Michael Ranatza), Amanda Granier (proxy for Janet Pope), Mark West (proxy for Guy Cormier), Karen White (proxy for John Gallagher), Amber Hymel, Jeanine Theriot and Kressynda Krennerich. Also present were Executive Director Roger Bergeron and Andrew Kolb, counsel for the Board.

***Adoption of Agenda***

A motion was made by Ms. Granier, seconded by Ms. Theriot and carried to adopt the agenda as posted for the November 14, 2019 meeting. At the request of the Chairman, a motion was made by Mark West, seconded by Ms. Theriot for amending the agenda to add an Executive Session. The motion was unanimously adopted by the members.

***Minutes Approval***

A motion was made by Ms. Theriot, seconded by Ms. Granier and carried to accept the minutes for the October 10, 2019 meeting as submitted by the Secretary.

***Board Member Request – Chairman Ruppert, discussion of RFP***

Chairman Ruppert provided a handout showing changes to the RFP for the Sales Tax Return and Remittance System. He pointed out a correction to the last sentence of the first paragraph of item 1.7.1 Pre-proposal Conference, which should read, “Any firm intending to ***submit*** a proposal is encouraged to have at least ***one*** duly authorized representative attend.” Appendix A now includes a provision for possible sharing of software ownership rights between the Board and the developer. The Chairman anticipates this option will produce lower and more consistent bid proposals. The Board discussed scheduling dates for the new RFP. It was decided that the Board will wait for a decision on the Supreme Court case before issuing the RFP. A final draft of the RFP should be available at the December meeting.

***Discuss Board Member Remote Seller update (J. Theriot)***

Ms. Theriot reported the commission had held its regular meeting that morning and provided the following updates:

* The commission discussed the Remote Sellers Return, which has been adopted in concept in paper format since all returns will be filed electronically.
* LDR indicated that the State’s RFP process was lengthy and would likely delay development of the system past the July 1, 2020 deadline. By participating in a national program, NASPO, to obtain a contract with already state approved software vendor, the Commission can proceed without an RFP.
* Avenu Insights and Analytics made a presentation for developing a filing and reporting system for the Remote Sellers Return. Avenu stated it would be able to meet the July 1, 2020 deadline since they would use existing programs as a platform the for Commission project. The commission unanimously agreed to vote on the Avenu proposal. The proposal was then adopted.

***Executive Director’s Report***

* VDA Program – Mr. Bergeron provided a report of the active VDAs. Non- Registered Collectors were contacted and are now registered. Minor issues persist with the online processing of VDA applications. Since interest cannot be waived for delays due to the development of the online application program, Board members urged that VDA applications be processed manually until the online program is fully functioning.
* Look-up Program – Mr. Bergeron is working on a protocol for resolving errors in the Look-up Program used by TaxWatch. He met with Ms. Granier to review several errors that had been identified. Changes are no longer entered on the master spreadsheet, which contains verified data up to July 1, 2019. All subsequent updates have been entered directly into the TaxWatch software. The Chairman asked if a meeting with TaxWatch could be arranged to discuss what supporting documentation would be needed to make future changes. The members expressed past difficulties when trying to submit changes.
* Ethics and Meal Allowance Reports – Mr. Bergeron submitted his report on ethical violations and meal allowances for the fiscal year ended June 30, 2019. None were noted. The meal allowance for fiscal year 2019 – 2020 is $62. All members are required take the ethics training and sexual harassment courses by December 31st.

***Budget/Financial Reports***

* Mr. Bergeron provided current financial statements to the Board members for review.
* Mr. Bergeron provided October 2019 paid bills to the Board members for review. A motion was made by Ms. Granier, seconded by Ms. Hymel and carried to approve the October 2019 paid bills.

 ***Other Business***

* Ms. Theriot reviewed discrepancies regarding the Direct Marketers returns and compared her results with those of Darlene Allen at the LDR. The percentage of exceptions were comparable. LDR plans to provide a list of all approved Direct Marketers to the local collectors with the next distribution.
* Ms. Granier reported some Remote Dealers are collecting local sales tax from customers – tax not imposed under R.S. 47:302(K). Once approved as a Direct Marketer with LDR, they are requesting their local account to be closed. Members agreed that they should provide the collector with a copy of the LDR Direct Marketer approval letter and written verification that locally collected sales taxes have been properly remitted directly to the local collector prior to closing any accounts.

 ***Executive Session***

A motion was made by Ms. Hymel, seconded by Ms. Granier and unanimously passed by the Board to go into Executive Session. The Board went into Executive Session at 3:11 PM.

***Adjournment***

A motion to adjourn at 3:20 was made by Ms. Granier, seconded by Ms. Theriot and unanimously passed by the Board.

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