***Louisiana Uniform Local Sales Tax Board***

**Minutes of the Regular Meeting**

**Thursday, July 8, 2021 ~ 1:30 PM**

**MPERS Building, 7722 Office Park Blvd, Baton Rouge, LA**

**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 \_\_A\_\_

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

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

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

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

**Proxies:**

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

Gregory Ruppert, LA Sheriff’s Association, Chairman \_\_P\_\_

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

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

**STAFF PRESENT:**

J. Roger Bergeron, Executive Director

**OTHERS PRESENT:**

Rick Mekdessie

Andrew Kolb

Darlene Allen, Louisiana Department of Revenue

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:

 • 7/8/2021 Meeting Agenda

 • 6/10/2021 Meeting Minutes

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 • 6/30/2021 Financial Statements

 • FY 2021 YTD Budget through 6/30/2021

 • Bill Payments month ending 6/30/2021

**Roll Call**

Chairman Greg Ruppert called the meeting to order at 1:30 PM. Shawn McManus, acting as secretary for Neshelle Nogess, called the roll and a quorum (5 members / proxies or more) was present.

**Adoption of the Agenda**

ON MOTION OF Kressy Krennerich, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to adopt the agenda of the July 8, 2021 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 Shawn McManus, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held June 10, 2021.

**Remote Seller Commission Update (R. Roberie)**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions. Noteworthy positive accomplishments included surpassing $300 million in collections since July 2020, and continued growth in all factors tracked; Funds collected and distributed, total returns received, and registered accounts. Mr. McManus noted the sizable and somewhat surprising increase in collections seen in May sales collected in June. Ms. Roberie stated that distributions would likely be made by the next day to all jurisdictions.

**Board Member Requests**

There were no Board Member requests

**Executive Director’s Report**

 **• Audit Engagement**

Director Bergeron reminded that Board that due to its revenue and expenses exceeding a certain threshold it is required by the LA Legislative Auditor to engage an outside audit firm to conduct a full-scale audit. On June 15th, Mr. Bergeron signed an engagement letter authorizing the accounting firm of Kolder, Slaven, & Co. to provide these services for the Board. The estimated cost of this engagement based upon our quantity of records is $8,000.

 **• Annual Ethics Report**

Director Bergeron explained that at the close of each fiscal year he is to report any possible violations of ethical behavior received or observed during the fiscal year, and

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the status of any investigations of these violations. As of this meeting, Mr. Bergeron stated that he was not aware of any violations during Fiscal 2021.

The Director explained that another responsibility he has to the Board is to report any adjustments to the meal and gift allowance set by the Board of Ethics for the current fiscal year as announced by LAC 52:I.1703. The present amount is $62 for two people and he is not aware of any change.

 **• Adoption of Travel Expense Supplement FY2021-2022**

Director Bergeron reported that at the beginning of each fiscal year he is required to inform the Board regarding the reimbursement rates for travel related expenses authorized in the annual *Louisiana Travel Guide* published by the Office of State Travel (LA Div. of Admin.). A schedule was presented for the Board to review for possible adoption. Chairman Greg Rupert requested that the Board be allowed some time to review the schedule and for it to be brought back to the Board for consideration at its August meeting.

 **• Rule Promulgation Status**

Director Bergeron shared that hearings were held June 25, 2021 for two proposed rules. No one attended the hearing, nor were any written comments received other than those submitted by the LATA following the submission of the Notice of Intent.

 • LAC 72:I.111 – Claims for Refund or Credits

Includes what is considered adequate notice to a Collector

Revised notice was sent to oversight committee on June 30, 2021

Will be brought to Office of State Registrar on June 9th for August publication

 • LAC 72:I.113 – Interest on Claims for Refund or Credits

Holding for further evaluation

How to apply the interest calculation in respect to audits (90-day gap)

Perhaps legislation is needed to address remedial/retroactive aspects

**Financial Reports**

Director Bergeron presented the Board’s Financial Statements as of June 30, 2021, YTD budget review, and June bills paid. Mr. McManus asked if other documents received such as the Punch List and Personnel Budgets were updated. Mr. Bergeron and Chairman Rupert explained that these schedules were from the planning stages for the Board.

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ON MOTION OF Shawn McManus, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to approve the financial reports as presented.

**Other Business**

Amanda Granier asked Director Bergeron how things turned out for the Board’s seminar on June 29th. Mr. Bergeron stated that he felt it went well and they were satisfied with the online attendance. Mr. Drew Talbot, Mr. J.A. Cline, and Mr. Bergeron were able to make their presentations, but Mr. Mekdessie was unable to do so as came up short on time. Ms. Krennerich asked if a recording of the seminar was available. Director Bergeron stated they were working to make that available.

Director Bergeron also stated that it was time to move forward on the multi-parish audit program. He envisioned some challenges along with way and a pilot program at the start.

**Adjournment**

ON MOTION OF Amanda Granier, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adjourn at 2:03 PM.