

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of January 30, 2020 *Special Meeting*

- I. **Call to Order/Roll Call** - The special meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 1:38 PM by Acting Chairman Darlene Allen. A quorum was established with six of the eight members being in attendance. Vanessa LaFleur was absent. Members present were:
 1. Kimberly Robinson (LDR)
 2. Darlene Allen (LDR)
 3. Kelli Jumper (LDR)
 4. Amanda Granier (ULSTB)
 5. Jeffery LaGrange (ULSTB)
 6. Kressynda Krennerich (ULSTB)

- II. **Action Items:**
 - A. **Approve Application Fields**
 - An updated version of the registration form was provided to members for approval of the application fields. Kressy Krennerich made a motion to accept the format of the current application for AvenuInsights to begin working with. Jeffery LaGrange seconded the motion. With no comments from the public or opposition from members, the application was approved. A copy of the draft registration form will be posted to the Commission webpage following the meeting.
 - B. **Approve Deductions/Exemptions Presentation**
 - Amanda Granier gave an overview of the data entry information that will be entered into the fields on the Commission return. A handout was provided to members as well. A motion was made by Amanda Granier to accept the concept and was seconded by Kelli Jumper. With no public comment or opposition from the members, the concept was approved. The handout will be posted to the Commission webpage following the meeting.
 - C. **Approve Handling of Partial Payments**
 - A draft of RSIB 20-XXX was provided to members for consideration of guidance on partial payments and related administrative issues. Ms. Allen explained that in the event a remote seller remits less than the full amount of tax due, the amount of tax actually collected will be distributed to each jurisdiction on a pro-rata basis based on the total tax due to each jurisdiction. Linda Babin of the LCPAs had a question regarding whether the taxpayer would be advised of how the partial payment would be distributed. Ms. Allen answered the taxpayer would be provided the balance due for the single Commission return. With no further discussion, Kressy Krennerich made a motion to accept the

draft RSIB for approval. Amanda Granier seconded and with no public comment or opposition from the members, the draft RSIB was approved. The approved RSIB 20-001 will be posted to the Commission webpage following the meeting.

D. Discuss and Approve Handling of Debits and Credits

- This item will be deferred for discussion at a later meeting.

E. Discuss Sample Collection Agreements

- Luke Morris gave a brief overview of the agreement which will be presented to the State and each local tax administrator. The agreement will acknowledge and affirm LA R.S. 47:339 *et seq* which gives the Commission authority to collect the tax and retain the 1% collection fee. A working draft is being written and Mr. Morris will provide an update at a later meeting. Andre Burvant of Jones Walker asked what will be done if the local administrator doesn't want to sign. Ms. Robinson answered that this agreement is following the process of what's already in place with the Office of Motor Vehicles. The Commission is not anticipating any local administrators to not want to participate.

F. Approval URL names for Commission Websites

- LARemoteSellers.net, LARemoteSellers.com, LARemoteSellers.gov and RemoteSellers.la.gov are all suggested to be obtained for the Commission website. RemoteSellers.la.gov will be the primary URL to which the others are directed. Kimberly Robinson made a motion to purchase the four URL addresses for the Commission and Jeff LaGrange seconded. With no public comment and no objection from members, the approval was granted to obtain the four URL addresses.

G. Remote Sellers Commission Branding

- The Commission is in the process of gathering samples and will report back to the members at a later meeting. Ms. Krennerich asked that when considering samples that they be similar to other official state logos. No public comment.

III. Other Business

- No other business was discussed.

IV. Public Comment

- Karen White with the Louisiana Municipal Association approached the members to remind them of the requirement in open meetings to ask for public comment on each agenda item prior to a vote being taken to approval and such items. To make sure all items were addressed properly Ms. Allen revisited each action item again. No other public comment was given.

V. Adjournment

- The meeting was adjourned at approximately 2:07 PM.