**LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS**

**Minutes of April 21, 2022 Meeting**

1. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:00 AM by Chairperson Lagrange. A quorum was established with six members initially in attendance. Members present were:
2. Jeff LaGrange (LULSTB)
3. Danielle Clapinski (LDR)
4. Luke Morris (LDR) (joined shortly after the minutes were approved)
5. Kelli Jumper (LDR)
6. Kevin Richard (LDR)
7. Kressy Krennerich (LULSTB)
8. Shawn McManus (LULSTB)
9. **Approval of Meeting Minutes from March 31, 2022** 
   * + A motion was made to approve the meeting minutes from the meeting on March 31, 2022 by Ms. Krennerich, and seconded by Ms. Clapinski. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.
10. **Update on Remote Seller and Direct Marketer Registrations** 
    * + Ms. Jumper reported that there are currently 5,915 active remote seller registrations with the Commission. It appears the Commission continues to approve approximately 50 new applications a week.
      + Ms. Jumper also reported that there are currently 1,926 active direct marketer registrations with the Department. This is roughly the same number as the previous month.
11. **Report From Executive Director**
    1. **Distribution Report**

* Ms. Roberie provided a report and updated members on collections to date. In March, the Commission collected $33,320,527.58. $32,987,322.14 was distributed to the state and local collectors. The number of returns processed in March was 4,711. Of those, 4,144 were filed for the February 2022 period.
  1. **Budget**
* Ms. Roberie reported the financials through March 2022. The Commission continues to be under budget for expenditures and over budget for collections, as is expected since we have not assumed the increases in costs that we expect in the future (rent, additional staff, etc).
* Ms. Krennerich inquired as to when it was expected Commission staff could move into the new building and also the status of salary changes and the payroll move off of State Payroll. Ms. Roberie stated that the new move-in date was May 1 and that she was still working with the Louisiana Department of Revenue on a date for the approved salary changes and the payroll move.

1. **Executive Session – Penalty Waiver Requests Requiring Commission Approval**

* A motion was made to enter Executive Session by Mr. McManus and seconded by Ms. Jumper. Following a roll call vote and a call for public discussion, the motion was approved unanimously by the members present.
* The Commission came out of Executive Session at approximately 11:42 am following a motion by Mr. McManus that was seconded by Ms. Jumper and approved unanimously by the members present.

1. **Action Items**
   1. **Penalty Waiver Requests Requiring Commission Approval**
      * A motion was made by Ms. Krennerich to accept and approve the penalty waiver requests as prevented in globo on the scheduled provided by the Executive Director. Mr. Morris seconded the motion. Following a call for public discussion and a vote, the motion was approved unanimously by the members present.
   2. **Telework Policy**
      * Ms. Roberie stated that the policy provided was the same one presented at the prior meeting and it is based on the template provided by Civil Service. Ms. Roberie stated that she expects the office to be continuously staffed and that new staff will not immediately be eligible for telework.
      * A motion was made by Mr. McManus to accept the telework policy and Ms. Krennerich seconded the motion. After a call for public discussion, the motion was approved unanimously by the members present.
2. **Other Business**

* Ms. Roberie reminded the Commission members that they need to file Tier 2.1 disclosures with the Louisiana Board of Ethics no later than May 15.
* Mr. Morris inquired if the Commission has any outstanding balances owed to the Louisiana Department of Revenue (the Department). Ms. Roberie stated that the Commission has paid all invoices it has received from the Department to date.
* Mr. Morris also wanted to provide an update on SB 235 that was heard in Senate Finance Committee on 4/18/2022. Mr. Morris stated that he and the Executive Director provided extensive testimony on the bill and as of 4/20/22 the bill had passed unanimously off the Senate Floor with an additional floor amendment. He stated that the first part of the Senate Floor amendment was related to Sen. Allain’s testimony in Senate Finance regarding amendments he would make on the Floor. The second part of the amendment – section 3 – was at the request of the Louisiana Department of Revenue. The amendment was designed to create a collaborative process between the Department, the Commission and the Uniform Board to address the true cost of creating a single return and infrastructure as suggested by this bill and other bills in the past. The report that would be due on or before 1/1/2023 would also address the timing of distributions as well as considering what other states are doing to address similar issues.

1. **Public Comment**

* No additional public comment.

1. **Adjournment**

* With a motion by Mr. McManus and a second by Mr. Morris, Chairman LaGrange declared the meeting adjourned at approximately 11:57 AM.