

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

APPROVED Minutes of April 25, 2024 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:03 AM by Chairman McManus. A quorum was established with five members in attendance. Members present were:
 1. Shawn McManus (LULSTB)
 2. Mia Strong (LDR)
 3. Kressy Krennerich (LULSTB)
 4. Amanda Granier (LULSTB)
 5. Kelli Jumper (LDR)
- II. **Approval of Meeting Minutes from March 21, 2024**
 - A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting on March 21, 2024, and seconded by Ms. Granier. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.
- III. **Report From Executive Director**
 - A. **Distribution Report**
 - Ms. Roberie reported that the distribution for March (February tax receipts collected in March) included \$46,818,162.44 in collections and that the Commission had 9991 open accounts at the end of March. She reported that the Commission to sees an overall increase in the number of accounts and returns processed.
 - B. **Budget**
 - Ms. Roberie presented updated financials as of April 24, 2024. Current expenditures to date are \$1,099,801.81.
- IV. **Discussion and Action Items**
 - A. **FY 2024-25**
 - Ms. Roberie introduced a proposed FY 2024-25 budget and discussed the major changes. The budget includes an increase from 10 positions to 15 positions which is primarily attributed to the development of the audit and compliance section.

V. Executive Session

A. Penalty Waiver Requests over \$5,000

B. Legal Update - pursuant to La. R.S. 42:17(A)(2), to discuss pending litigation regarding RSC's intervention in the matter entitled "ASD Specialty Healthcare, LLC v BTA #: L01861 and #: L01863 Lincoln Parish Sales and Use Tax Commission, et al.".

- A motion was made by Ms. Granier to enter Executive Session for consideration of penalty waivers and the legal update. The motion was seconded by Ms. Strong. After a vote, the motion was unanimously approved by the members present.
- A motion was made by Ms. Krennerich to exit Executive Session and seconded by Ms. Strong. After a vote, the motion was unanimously approved by the members present.
- Ms. Krennerich made a motion to defer the first penalty waiver and approve the second and third penalty waivers presented. Ms. Strong seconded the motion. After a vote, the motion was unanimously approved by the members present.

VI. Other Business

- No other business.

VII. Public Comment

- No public comment.

VIII. Adjournment

- With a motion by Chairman McManus and a second by Ms. Granier, Chairman McManus declared the meeting adjourned at approximately 12:15 PM.