

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of February 14, 2019 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) was called to order at 2:47 PM by Secretary Robinson, of the Louisiana Department of Revenue. A quorum was established with seven of the eight members being in attendance. Kelli Jumper was absent. Members present were:
 1. Kimberly Robinson (LDR)
 2. Tiffani Delapasse (ULSTB)
 3. Vanessa LaFleur (LDR)
 4. Darlene Allen (LDR)
 5. Donna Andries (ULSTB)
 6. Amber Hymel (ULSTB)
 7. Jeanine Theriot (ULSTB)

- II. **Approval of Meeting Minutes from January 10, 2019**
 - A motion was made to approve the meeting minutes from the meeting of January 10, 2019 by Ms. Andries and seconded by Ms. Delapasse. They were approved with corrections.

- III. **Update from Technology Sub-Committee**
 - The sub-committee did not meet since the last meeting of the Commission.
 - Ms. Delapasse gave a brief update on the parish rates and optional exemption information being gathered by the ULSTB. The district court held that the funding mechanism for the ULSTB was unconstitutional making the Board's funding questionable at this time. The funding issue could delay the process of adding this information to the website so that taxpayers can have the information when filing returns. The ULSTB plans to appeal the decision upon receipt of the judgement.

- IV. **Update on Direct Marketer Registrations by LDR**
 - As requested at the January meeting of the Commission, Ms. Robinson sent an email to local collectors on Friday, February 8, 2019 with information on the collections from Direct Marketer Filers as well as a listing of recently approved applicants to file as Direct Marketers.
 - As of the end of January, 280 direct marketer applications have been approved. Most applications were received in late December and January.
 - Ms. Jumper will provide an update at the next meeting of the Commission.

V. Update on Marketplace Facilitator Legislation Draft

- Ms. Robinson updated the Commission on the status of draft legislation. The draft is underway and moving along. The meeting with the local representatives was cancelled but will be rescheduled once Mr. Morris returns to the office.

VI. Discussion Items:

A. Update on Excess Tax Filings and DMR Registration Information to Local Collectors

- An email was sent to local collectors on February 8, 2019 with the information requested. Ms. Hymel asked how frequent this information would be provided. Ms. Robinson answered that the information will be provided on a quarterly basis when the local collections are sent to the parishes.
- Mr. Bergeron asked about a parish questioning the qualifications or eligibility of a vendor filing a DMR. Ms. Robinson asked that the parish administrator send an email to Ms. Jumper for response.

B. Access to Commission Email Inbox

- The commission is staffed by the Department of Revenue and the email inbox is housed on the State's server. Ms. Robinson added that Ms. Delapasse will be copied on emails and responses received to the inbox.

C. Establishment of the Commission

- Ms. Hymel mentioned comments made earlier at the Streamlined Meeting regarding the establishment of the Commission. Ms. Robinson clarified that the Commission exists and was established pursuant to Act 274 of the 2017 Regular Session. She explained there is not a question of whether the Commission exists but actually some questions have been raised regarding whether Commission has expenditure authority. Specifically, language in Act 5 of the Second Special Session of 2018 that ties the Commission's ability to retain funds to a final ruling by the Supreme Court authorizing states to require remote sellers to collect sales tax. Considering the lawsuit challenging the funding of the ULSTB, and the questions on the *Wayfair* remand, the Commission has not retained or expended any funds. All expenditures have been made by the Department of Revenue from LDR's budget.

VII. Other Business

- Next meeting date is scheduled for March 14, 2019.
- May meeting was requested to be changed to May 16, 2019.

VIII. Public Comment

- Mr. Bergeron noticed the need for a correction to the "Update from the ULSTB on Uniformity" in the January meeting minutes. A motion was made

by Ms. Andries to make the correction to the minutes, seconded by Ms. Delapasse, and all agreed.

IX. Adjournment

- Meeting was adjourned at approximately 3:23 PM.