

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

APPROVED Minutes of December 19, 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 Morris. A quorum was established with five members in attendance. Members present were:
 1. Luke Morris (LDR)
 2. Andrew Perilloux (LDR)
 3. Sandra Malveaux (LDR)
 4. Kressy Krennerich (LULSTB)
 5. Amanda Granier (LULSTB)
- II. **Approval of Meeting Minutes from October 10, 2024**
 - A motion was made by Mrs. Krennerich to approve the meeting minutes from the meeting held on October 10, 2024 and seconded by Mr. Perrilloux. 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 November (September tax receipts collected in October) included \$64,143,327.13 in collections which is an increase of approximately \$14,000,000.00 from the October 2023 collections. She noted this was the Commission's second largest distribution. She also reported that the Commission had 10,897 open accounts at the end of October. Ms. Roberie reported that LRSC has collected \$2,164,936,965.29 total to date.
 - B. **Financial Report**
 - Ms. Roberie presented an updated financial report as of December 17, 2024 showing the Commission has expended \$645,716.66 in administrative expenses to date and continues to operate under budget.
 - C. **General Updates**
 - Ms. Roberie provided updates on compliance activities. She also provided Commission members with information regarding potential federal legislation that could impact tax collection from remote sellers by the states.

IV. Discussion and Action Items

A. Legislative Update

- The Committee discussed legislative impacts to the Commission resulting from the 2024 Third Extraordinary Legislative Session held in November 2024. Further discussion ensued regarding notification to taxpayers regarding vendor compensation as well as sales tax rate increases.

B. Updates to Remote Sellers Informational Bulletins (RSIBs) including 18-002, 20-002, 20-003

- The Committee discussed issuing new Remote Sellers Informational Bulletins (RSIBs) that will supersede existing bulletins for taxpayer guidance. Chairman Morris also suggested that we have a single packet that would contain all of the information a Remote Seller would need.

V. Executive Session

- A motion was made by Ms. Krennerich to enter Executive Session for consideration of penalty waivers and seconded by Mr. Perrilloux. 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. Granier. After a vote, the motion was unanimously approved by the members present.
- Ms. Granier made a motion to grant penalty waivers as listed and seconded by Mr. Perrilloux. 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 Ms. Granier and a second by Ms. Krennerich, Chairman Morris declared the meeting adjourned at approximately 12:05 PM.