

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

APPROVED Minutes of March 20, 2025 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 11:08 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. Betty Jo Bourgeois (LULSTB)
 5. Amanda Granier (LULSTB)
- II. **Approval of Meeting Minutes from December 19, 2024**
 - A motion was made by Mr. Perilloux to approve the meeting minutes from the meeting held on December 19, 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 (January tax receipts collected in February) included \$62,352,776.17 in collections which is the highest amount of collections to date. She also reported on the December tax receipts that were collected in January and distributed in February. Collections for those tax receipts totaled \$76,015,438.05 – which is the highest monthly collection for the Commission to date. She reported that LRSC has been averaging collections of \$10 million more per month this fiscal year compared to last fiscal year. Also, the Commission has been receiving up to almost 50 new accounts per week for the past 3 months. She also reported that the Commission had 11,624 open accounts as of today. Ms. Roberie reported that LRSC has collected \$2,368,085,991.02 total to date.
 - B. **Financial Report**
 - Ms. Roberie presented an updated financial report as of March 19, 2025 showing the Commission has expended \$987,387.02 in administrative expenses to date and continues to operate under budget.
 - C. **General Updates**
 - Ms. Roberie reported that the Cash Management Review Board met on March 19, 2025 and approved the creation of an escrow account to be under the name of the Commission as well as changing the Commission's bank accounts names from LDR to LRSC.

- She also advised that the Commission has hired one new employee scheduled to begin on March 24, 2025
- She reported that the Commission is currently undergoing its annual procedural audit from the Louisiana Legislative Auditor's office.

IV. Discussion and Action Items

A. Update on Changes from the 2024 Third Extraordinary Legislative Session

- Ms. Roberie reported that the Remote Sellers return was updated in time for January 2025 returns to be filed with the changes from the 2024 Third Extraordinary Legislative Session.
- Ms. Granier asked about the report that will need to be created to provide the information being collected regarding food and prescription drug sales tax on the new return lines. Ms. Roberie reported that the new report is currently in testing and should be available soon.

V. Executive Session

- A motion was made by Chairman Morris 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 Mr. Perilloux to exit Executive Session and seconded by Ms. Bourgeois. After a vote, the motion was unanimously approved by the members present.
- Ms. Granier made a motion to grant all 13 penalty waivers as listed with the exception of the fourth penalty waiver to which a waiver will be granted for the periods January 2022 through June 2022 but the requests for the July 2022 through December 2022 are denied. Ms. Bourgeois 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 Mr. Perilloux and a second by Ms. Granier, Chairman Morris declared the meeting adjourned at approximately 11:43 PM.