

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

APPROVED Minutes of December 18, 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 11:06 AM by Chairman McManus. A quorum was established with eight members in attendance. Members present were:
 1. Shawn McManus (LULSTB)
 2. Kressynda Krennerich (LULSTB)
 3. Betty Jo Bourgeois (LULSTB)
 4. Amanda Granier (LULSTB)
 5. Sandra Malveaux (LDR)
 6. Catherine Logan (LDR)
 7. Secretary Richard Nelson (LDR)
 8. Andrew Perilloux (LDR)
- II. **Approval of Meeting Minutes from October 9, 2025**
 - A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting held on October 9, 2025 and seconded by Ms. Bourgeois. Following a call for public discussion and a vote, the minutes were approved unanimously by the members present.
- III. **Report From Executive Director**
 - A. **Distribution Report**
 - Ms. Roberie reported that the October 2025 distribution – which reflects tax receipts collected in November and distributed in December was \$75,225,244.34, an increase from approximately \$64 million in October 2024. She noted that prior to this period, the Commission's highest distribution occurred in December 2024 at \$76 million, making the October 2025 collections particularly significant given that October distributions are typically lower than those in December. Ms. Roberie further stated that the Commission is projected to reach \$3 billion in total collections with this next collection period. She also noted a 20% increase in collections when comparing the first quarter of FY 25-26 to the first quarter of FY 24-25. Ms. Roberie highlighted the significant growth in e-commerce over time, noting that in 1999, some sources state that e-commerce accounted for only 1% of retail sales, rising to 10% by 2019. Currently, 16–17% of national retail sales are attributed to e-commerce, with projections indicating this could grow to 20–25% by 2027. She further reported that the Commission currently has 13,085 registered and filing taxpayers.
 - Ms. Roberie reported that the Commission processed 11,801 returns and had 12,941 open accounts as of the end of November. She also reported that the Commission is currently averaging 50 new accounts a week.

B. Financial Report

- Ms. Roberie presented an updated financial report as of December 15, 2025 showing the Commission has expended \$600,323.28 in administrative expenses to date and continues to operate under budget.

C. General Updates

- Ms. Roberie discussed the upcoming collection of occupancy taxes by the Commission and provided a brief overview of the process. Occupancy taxes will be reported on a separate return and will result in a separate distribution. She also outlined the various responsibilities related to the collection and remittance of occupancy hotel taxes.

IV. Discussion/Action Items

A. Proposal for Additional Office Space

- Ms. Roberie outlined the need for additional office space due to current capacity constraints and anticipated staffing increases. She recommended that the Commission consider leasing space at 7884 Office Park Blvd, located on the same street as the Commission's existing office. The proposed location offers approximately 4,000 square feet, including a large conference room. Ms. Roberie noted that the landlord is willing to provide \$50,000 in tenant improvements and extend a 50% rent reduction for the first six months of the lease. She also explained that the Commission currently has temporary approval for remote work, contingent upon securing additional office space from the Commissioner of Administration's office. She further reported that, in her discussion with the State Buildings Office, she was advised that no space will be available in state buildings for at least six to eight years. Based on this information, the State Building Office recommended that Ms. Roberie pursue alternative options.
- Secretary Nelson expressed interest in considering if the Louisiana Department of Revenue had space in the Lasalle Building they could give up that would work for the Commission's needs. He asked that this matter be deferred until the next meeting.

B. Neumo Software Maintenance, Hosting and Support Services Agreement

- Ms. Roberie outlined the need for an amendment to the current software maintenance and hosting services agreement. She discussed that there has not been a significant increase in the contract amount since it was established in 2020 and the Commission has grown and increased demand on the software and required support. She explained that the proposed amendment would contain language detailing dedicated Neumo resources, as well as formal

service level agreements, performance standards and tie penalties to the failure to meet those agreements and standards.

- Paul Colangelo, the CEO of Neumo, was present via Zoom for the Commission meeting. He spoke about Neumo's appreciation for the opportunity to partner with the Commission and how seriously Neumo is taking the issues and structure with the Remote Sellers project and software. He stated Neumo is dedicating leaders and people, including dedicated developers, to this project going forward. He stated that adding the appropriate Service Level Agreements is important not only in terms of risk but also in terms of expectations.
- Ms. Krennerich asked Mr. Colangelo about Neumo resources that have been deployed in Louisiana for other projects and pointed out that those same resources were supposed to have been dedicated but have been shared on several of the same projects. Mr. Colangelo stated that going forward two developers and a business analyst would be dedicated to the Remote Sellers project.
- Ms. Granier inquired about the status of the current project in place for the Commission to implement to collect occupancy tax that has to be in place by February 1st. Christy Cato with Neumo responded that requirements have been established, initial tickets have been entered and they are currently establishing a solid timeline. She stated that they will know by the end of next week if February is still feasible and at this point they believe it is. Ms. Krennerich pointed out that the deadline is a statutory requirement.
- Commission members inquired about what reassurances Neumo could provide now that resources would be provided to address not only the current occupancy tax project but the other outstanding items in the system that are not operational or have significant issues. Ms. Cato replied that Neumo is securing the dedicated resources, including a project manager as well as implementing a ticketing system so that issues with the Remote Sellers have a visibility among a larger group of resources. Mr. Colangelo added that Neumo has over 300 engineers and is committed to pulling in resources as needed. He added that he is having internal weekly checkpoint meetings for updates on where these projects stand and that they take full responsibility for the historical issues but are committed to providing the needed resources.

C. Budget Amendments

- This discussion was deferred.

V. Other Business

- Secretary Nelson announced that this was his last meeting and he has enjoyed being a part of this group and that he knows everyone has the best interest of taxpayers at heart.

VI. Public Comment

- No public comment.

VII. Adjournment

- With a motion by Ms. Granier and a second by Secretary Nelson, Chairman McManus declared the meeting adjourned at approximately 11:58 AM.