

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

APPROVED Minutes of September 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 11:03 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. Andrew Perilloux (LDR)
8. Secretary Richard Nelson (LDR)

II. Approval of Meeting Minutes from September 18, 2025

- A motion was made by Ms. Bourgeois to approve the meeting minutes from the meeting held on July 17, 2025 and seconded by Ms. Krennerich. 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 the June 2025 period, which includes tax receipts collected in July and distributed in August, totaled \$66,362,808.06. This reflects a 30% increase compared to June 2024. She also reported that the distribution for July 2025, which includes tax receipts collected in August and distributed in September, amounted to \$69,989,727.99, representing a 27% increase compared to July 2024. Additionally, Ms. Roberie stated that the Commission processed 12,286 returns and had 12,374 open accounts as of mid-September. She explained that the Commission did not experience typical account increases in June 2025 due to a system cleanup project and recent compliance notices that were issued. However, reports indicate that the Commission has been receiving approximately 35 to 40 new accounts per week over the past six months. Ms. Roberie further reported that the Commission collected a total of \$758,896,961.83 for the FY 24-25 close-out which is an 18.75% increase compared to FY 23-24.

Ms. Granier noted an increase in the Total Returns by Collection Month compared to the Total Returns by Filing Period and inquired whether this rise is due to more people registering and remitting. Ms. Roberie explained that the increase is likely attributed to the issuance of compliance notices and the expansion of staff. She noted that having additional staff has enabled the Commission to better reach out to taxpayers to assist with filing returns, making payments, and achieving compliance.

B. Financial Report

- Ms. Roberie presented an updated financial report as of September 17, 2025 indicating that the Commission ended FY 2024-2025 with expenditures totaling \$1.4 million and is expected to return \$6.1 million (projected unused 1%) in October.

C. Other Updates/Information

- Ms. Roberie reported that the Commission has filled the Tax Auditor position and introduced the new staff member, Tabatha Tynes, to the Commission board members. She also mentioned that the vacant Tax Auditor position will be filled on October 1st, that the two compliance specialist positions and the accountant position will be re-advertised, and that the Revenue Management Consultant position is currently posted.
- Ms. Roberie informed the Commission that she has been invited to speak at the Louisiana Travel Association's meeting in December to discuss occupancy taxes. She has also been invited to speak again at the MTC meeting being held in New Orleans in December as a follow-up to the presentation she did at their meeting last year in Santa Fe, New Mexico.

IV. Action Items

- Ms. Roberie requested the Commission's approval for an Avenu change order to include the collection and administration of local occupancy taxes for marketplace facilitators that provide sleeping accommodations. This change order will create the occupancy tax module, which will separate occupancy tax from sales tax within the Commission's system. She indicated that she has asked Avenu to complete the development by December 1st in order to begin user acceptance testing in December. The total cost of the change request is \$154,539.00. Ms. Krennerich asked if the budget needed adjustment at this time. Ms. Roberie clarified that no budget adjustment is necessary at this time.
- A motion was made by Ms. Bourgeois to approve the Avenu Change Order and seconded by Secretary Nelson. After a vote, the motion was unanimously approved by the members present.

V. Executive Session

- A motion was made by Mr. Perilloux to enter Executive Session for consideration of penalty waivers over \$25,000 and seconded by Secretary Nelson. 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 the penalty waivers discussed in Executive Session and seconded by Mr. Perilloux. 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 Secretary Nelson, Chairman McManus declared the meeting adjourned at approximately 11:28 PM.