**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**December 12, 2019**

**Regular Meeting**

The Louisiana Uniform Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on December 12, 2019 at 1:30 PM.

***Roll Call***

Chairperson Ruppert called the meeting to order at 1:34 PM and requested roll call from Secretary Krennerich. The following board members were present: Chairperson Gregory Ruppert (proxy for Michael Ranatza), John Gallagher, Mark West (proxy for Guy Cormier), Amanda Granier, Amber Hymel (proxy for Janet Pope), Jeff LaGrange, Jeanine Theriot and Kressynda Krennerich. Also present were Executive Director Roger Bergeron and Andrew Kolb, counsel for the Board.

***Adoption of Agenda***

Mr. Gallagher submitted a motion, seconded by Ms. Hymel and approved by the members to adopt the agenda as posted for the December 12, 2019 meeting. Ms. Krennerich made a motion to amend agenda item #5 to read “Discuss Board Member Remote Seller Update (J. Theriot).” Ms. Hymel seconded and the motion carried. Chairman Ruppert offered a motion, seconded by Mr. Gallagher, to delete “Advisory Opinion Request (Mr. Cline)” from item number six (6). The motion carried.

***Approval of Minutes 11/14/19***

Ms. Granier made a motion, seconded by Mr. West and approved by the Board to accept the minutes for the November 14, 2019 meeting as submitted by the Secretary.

***Board Member Requests***

No requests for discussion were submitted by the Board Members.

***Discuss Board Member Remote Seller Update (J. Theriot)***

Ms. Theriot reported the commission held its regular meeting that morning and provided the following updates:

* The commission currently has 1,869 Direct Marketer registrations.
* The commission discussed the Direct Marketer Return. The approved concept has been given to the software developer for incorporation into the program. The commission also discussed the draft application for Remote Sellers.
* Mr. West asked why the commission held a special meeting on 11/26/2019. Ms. Theriot explained a special meeting was called to approve Avenu’s contract. Despite unanimous approval at the 11/14/19 regular meeting, this item had not been added to the agenda. Therefore, a special meeting was called for 11/26/19 to officially approve the contract.

***Executive Director’s Report***

* VDA Program Press Release – A draft press release announcing implementation of the Board’s online application system for Voluntary Disclosure Agreements was presented. Ms. Krennerich asked if the press release had to be posted in the Board’s official journal. This is not required, but considered a good idea. Chairman Ruppert offered a motion to issue the press release after review and approval by General Counsel (Andrew Kolb). Ms. Granier seconded the motion and it was approved by the members.
* Legislative Audit, Draft Reports and Questionnaire
	+ Audited Financial Statement – The Board reviewed the finding that actual revenues failed to meet budgeted revenue by more than 5%. A recommendation was made for the Board to periodically compare activity to budgeted amounts and adopt budgetary amendments as necessary for compliance.
	+ Agreed-upon Procedures Report – The independent accountant’s report applying agreed-upon procedures was reviewed by the Board. The members discussed the audit findings and is working to address the deficiencies identified.
	+ Louisiana Compliance Questionnaire – The Louisiana Compliance Questionnaire (For Audit Engagements of Governments) was presented. Ms. Theriot offered a motion authorizing the Chairman and Secretary to sign the questionnaire, as amended. Ms. Granier seconded and it was approved by the members.

***Financial Reports***

* Mr. Bergeron provided current financial statements to the Board members for review. The Board reviewed the comparison between budgeted and actual revenues. Ms. Granier offered a motion to accept the financial statements, Ms. Hymel seconded and the Board approved.
* Mr. Bergeron provided November 2019 paid bills to the Board members for review. A motion was made by Mr. Gallagher, seconded by Ms. Hymel and carried to approve the November 2019 paid bills.

***Election of Officers for CY 2020***

* Chairman – Mr. West nominated Chairman Ruppert as chairman for 2020. No other nominations were submitted. Chairman Ruppert affirmed acceptance.
* Vice Chairman – Ms. Theriot nominated Ms. Krennerich as vice chairman for 2020. No other nominations were submitted. Ms. Krennerich affirmed acceptance.
* Secretary – Ms. Theriot nominated Ms. Hymel as secretary for calendar year 2020. No other nominations were submitted. Ms. Hymel affirmed acceptance.

***Other Business***

* Chairman Ruppert requested a motion to move “Other Business” ahead of “Executive Session” to accommodate members of the public who had attended the meeting. Ms. Hymel submitted a motion to move “Other Business” ahead of “Executive Session” on the agenda. Mr. Gallagher seconded the motion and it was approved by the members.
* Ms. Krennerich asked for an update on developing a protocol for correcting information in TaxWatch. Mr. Ruppert reported no update was available. Ms. Granier pointed out the TaxWatch contract included details about requirements for mapping information in the system. Additional domicile codes are also needed for jurisdictions not listed on the Office of Motor Vehicles’ list for TaxWatch. Mr. Bergeron agreed to discuss this with OMV.
* Mr. West reported the Louisiana Association of Tax Administrators (LATA) had a liaison meeting with the Society of Louisiana Certified Public Accountants (LCPA). The court case of *Bliss v. Lafayette Parish School Board,* 19-186 (La. App. 3 Cir. 10/9/2019) was discussed. The case involved the lack of criteria for a taxpayer protest hearing after a notice of intent is issued. Mr. Bergeron was asked to review the case and determine if a best practices standard could be created.

***Executive Session***

Mr. LaGrange made a motion, seconded by Ms. Theriot and passed by the Board to go into Executive Session and discuss the Supreme Court’s ruling in *West Feliciana, et. al. v. State of Louisiana, et. al.*, 2019-CA-00878 (La. 12/11/2019) The Board went into Executive Session at 2:24 PM.

 ***Adjournment***

A motion to adjourn was made by Ms. Hymel at 3:12, seconded by Ms. Theriot and unanimously passed by the Board.

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