



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, March 11, 2021 ~ 1:30 PM
Zoom Conference Call / LMA Building, 700 N. 10th St. Baton Rouge, LA**

MEMBERS & PROXIES PRESENT (P) / ABSENT (A):

Members:

Dr. Janet Pope, LA School Board Executive Director	__A__
Mike Ranatza, LA Sheriff's Association Executive Director	__A__
John Gallagher, LA Municipal Association Executive Director	__P__
Guy Cormier, Police Jury Association of Louisiana Executive Director	__P__
Amanda Granier, LA School Board Association Appointee	__P__
Shawn McManus, LA Sheriff's Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	__P__

Proxies:

Neshelle S. Nogess, LA School Board Association	__P__
Gregory Ruppert, LA Sheriff's Association, Chairman	__P__
Karen Day White, LA Municipal Association (Attendance Only / Nonvoting)	__P__
_____, Police Jury Association of Louisiana (Vacant)	_____

STAFF PRESENT:

J. Roger Bergeron, Executive Director
J.A. Cline

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Renee Roberie – Remote Sellers Commission
Darlene Allen – LA Department of Revenue
Administrators participating via the Zoom Web Conferencing platform.

Each member of the Board received the following documents prior to the meeting:

1. 3/11/2021 Meeting Agenda
2. 2/11/2021 Meeting Minutes
3. 2/28 /2021 Financial Statements
4. FY 2021 YTD Budget through 2/28/2021
5. Bill Payments Month Ending 2/28/2021
6. Resolution of a State or Local Government Operating Under Authority of A Board Council or Other Type Governing Body

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Roll Call

Chairman Greg Ruppert called the meeting to order at 1:30 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

Adoption of the Agenda

ON MOTION OF Jeff LaGrange, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda of the March 11, 2021 meeting of the LA Uniform Local Sales Tax Board.

Approval of the Minutes of the LA Uniform Local Sales Tax Board Held February 11, 2021

ON MOTION OF Shawn McManus, SECONDED BY John Gallagher, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held February 11, 2021.

Remote Seller Commission Update

Rene Roberie, Executive Director of the LA Remote Seller's Commission provided an update on the monthly distributions. Report attached.

Technology Report

Rick Mekdessie provided an update on the Look Up system and discussed the Smartie system. Changes were made to the sales tax portal site. 1200+ active users. Users can look up optional exemptions utilizing the Look Up feature.

Meeting Recess

On Motion of Shawn McManus, Seconded by Greg Ruppert and Carried, the board voted to recess until 2:30 PM to address technical difficulties with the Zoom Video Conference Call.

Executive Director's Report

- **Proposed regulations- Status**
 - LATA did not recommend any changes, therefore we are ready to proceed with promulgation. Insertion order deadline 4/10/2021. Publish on 4/20/21 in State Register. Hearings will be scheduled and probably looking at June or July to finalize.
 - Claims for Refund proposed regulation will be forwarded to LATA for comments.
 - J.A. Cline will not renew his contract with the LULSTB at the end of this fiscal year.

- **Request for Advisory (Lafourche)-Status**
 - Luke Morris, Assistant Secretary with the Louisiana Department of Revenue will work with the LULSTB on the issue of home generators.

- **Resolution-new Bank Account**

ON MOTION OF Guy Cormier, SECONDED BY Greg Ruppert to adopt the resolution for the new MOU Funding bank account. An OBJECTION to the motion was made by Amanda Granier. A roll call vote was taken by the Secretary:

John Gallagher, LA Municipal Association Executive Director	___Y__
Guy Cormier, Police Jury Association of Louisiana Executive Director	___Y__
Amanda Granier, LA School Board Association Appointee	___N__
Shawn McManus, LA Sheriff's Association Appointee	___Y__
Kressy Krennerich, LA Municipal Association Appointee	___Y__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	___Y__
Neshelle S. Nogess, LA School Board Association	___N__
Gregory Ruppert, LA Sheriff's Association, Chairman	___Y__

On a vote of 6 YEAS and 2 NAYS, the motion was carried to adopt the resolution for the new MOU Funding bank account.

- **Discussion- funding request for Local BTA Electronic Filing System**

- Andrew Kolb, attorney for the LULSTB provided an update and follow up to questions presented. The LA Department of Revenue are also considering the CEA. Points made by Judge Cole include there about 450 cases pending in the local division, he estimates that half of the usage would be on local sales tax cases. The benefit to local collectors is to receive a 25% discount on 5 years and 60 licenses subscription payment would equate to about \$56 per month for each local collector vs. \$75 per month for professional firms. Local collectors would not be limited on the use of the subscription, password and user id can be shared by any employee in the collector office.

Financial Reports

ON MOTION OF Kressy Krennerich, SECONDED BY Greg Ruppert, AND CARRIED, the Board voted to approve the financial statements as presented for the period ending 2/28/2021.

Adjournment

ON MOTION OF Guy Cormier, SECONDED BY John Gallagher, AND CARRIED, the Board voted to adjourn at 3:03PM.

Louisiana Sales and Use Tax Commission for Remote Sellers Collection and Distribution Report

Period	Collection Month	Distribution Date	Total Collected	1% Commission Fee	Total Distributed	State Portion (Distributed)	Local Portion (Distributed)	Total Returns	Total >0	Total Open Accounts
Jul-20	Aug-20	9/11/2020	\$ 20,653,150.26	\$ 206,531.45	\$ 20,446,618.81	\$ 9,834,491.56	\$ 10,612,127.25	580	433	1331
Aug-20	Sep-20	10/9/2020	\$ 20,253,297.24	\$ 202,532.93	\$ 20,050,764.31	\$ 9,708,297.61	\$ 10,342,466.70	787	654	1570
Sep-20	Oct-20	11/10/2020	\$ 22,375,834.89	\$ 223,758.66	\$ 22,152,076.23	\$ 10,575,259.83	\$ 11,576,816.40	1080	925	1757
Oct-20	Nov-20	12/9/2020	\$ 24,151,167.24	\$ 241,512.05	\$ 23,909,655.19	\$ 11,479,794.59	\$ 12,429,860.60	1249	1069	2030
Nov-20	Dec-20	1/11/2021	\$ 27,761,459.91	\$ 277,614.48	\$ 27,483,845.43	\$ 13,355,017.16	\$ 14,128,828.27	1395	1170	2216
Dec-20	Jan-21	2/9/2021	\$ 35,222,240.58	\$ 352,222.29	\$ 34,870,018.29	\$ 16,726,031.04	\$ 18,143,987.25	1534	1308	2539
Jan-21	Feb-21	3/9/2021	\$ 27,950,194.50	\$ 279,501.96	\$ 27,670,692.54	\$ 13,248,401.71	\$ 14,422,290.83	1794	1538	2762
TOTAL TO DATE			\$ 178,367,344.62	\$ 1,783,673.82	\$ 176,583,670.80	\$ 84,927,293.50	\$ 91,656,377.30			