



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, August 12, 2021 ~ 1:30 PM (VIRTUAL)
MPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

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 | __A__ |
| 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 | _____ |
| Kressy Krennerich, LA Municipal Association Appointee, Vice Chairman | __P__ |
| Jeffery LaGrange, Police Jury Association of Louisiana Appointee | __P__ |

Proxies:

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

STAFF PRESENT:

| | |
|---------------------------------------|-------|
| J. Roger Bergeron, Executive Director | __P__ |
|---------------------------------------|-------|

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Renee Roberie, Remote Sellers Commission
Administrators participating via the Zoom Web Conferencing platform.

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

1. 8/12/2021 Meeting Agenda
2. 7/8/2021 Meeting Minutes
3. 7/31/2021 Financial Statements
4. FY 2021 YTD Budget through 7/31/2021
5. Bill Payments Month Ending 7/31/2021

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Roll Call

Chairman 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 Guy Cormier, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to adopt the agenda of the August 12, 2021 meeting of the LA Uniform Local Sales Tax Board.

Approval of the Minutes of the LA Uniform Local Sales Tax Board Held July 8, 2021

ON MOTION OF Kressy Krennerich, SECONDED BY Guy Cormier, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held July 8, 2021.

Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions. See attached report.

Board Member Requests

Look Up System Questions by Amanda Granier. Answers by Rick Mekdessie.

1. Where are we on implementing the tracking program?
 - Issue Track – discrepancies within the look up screen on the website, a transaction or statement is put into the system which records the address and the user that made the request to the look up system. Waiting until the end of each month and compiling the discrepancy addresses, putting them into a spreadsheet, separating them by parish and then emailing the spreadsheet with a column for the correct domicile code and correct tax rate for each address. Collectors will review and comment, put in the correct information. Once received from the Collectors, information is sent to Tax Watch for verification and corrections. Working with Tax Watch to implement Issue Track on their side. There has been a delay in Tax Watch updating current discrepancy addresses due to moving their offices in July.
2. Has a solution been determined to handle the PO Box look-ups?
 - System has been designed. Create a system in front of the address look up. If the address is a PO Box, the spreadsheet that JA Cline created with city and zip code for each PO Box and when the user types in the address it is matched with spreadsheet, retrieve the address of that post office, then it's implemented in the look up with Tax Watch.
3. Turnaround time on when issues are reported and corrections are being made, etc.
 - Depending on the address error or issue, whether mapping or rate change everything is handled in our database except for the mapping, which is handled by Tax Watch on a monthly basis. Goal to have it done every two weeks.

Consideration of New Travel Guidelines

Tabled from the July 2021 meeting. Changes from the State of LA Division of Administration for meals and mileage.

ON MOTION OF Kressy Krennerich, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adopt the travel guidelines as an addendum to the existing travel policy.

Legal Issues (Andrew Kolb)

BTA E-Filing System – Meeting held with vendor and BTA to discuss implementation and integration into the current system. A “go live” date of January 31, 2022.

Personal Health Information (PHI) – Interplay of HIPPA and privacy concerns in VDA applications and audits for collectors. Taxpayer or dealer ship or delivers medical TPP (pharmaceutical items or other devices, etc.) to customers directly. In the VDA agreement, provide collector with details to verify rates for all transactions and applicable columns. If those customers are patients that would be considered protected information under HIPPA. The taxpayer or dealer may be hesitant to provide that data due to breach of confidentiality. With sales tax, under the safe harbor you must exclude all geographic information which is smaller than the state (critical information). Collectors may be in possession of protected information. Roger and Andrew are working on a “workaround” to have VDA agreement modified for healthcare taxpayers / dealers.

Executive Director’s Report

Rule Promulgations – The LATA Best Practices were converted to The Audit Protocol Regulation (LA 72.I.119) and was published in the State Register during the month of July. The Claims for Refunds and Credits is scheduled for publication in the August edition and the Board will be notified once it becomes official.

Multi Parish Audit (MPA) Pilot Program – An email was circulated to the Board concerning the MPA Pilot Program and the Executive Director (ED) received one response from a Board member. Board members will be contacted individually by the ED to solicit comments and suggestions. Seeking ratification for the concept in September. There are a lot of details to be worked out and vetting to complete.

Personnel Matters – ED’s efforts to recruit a replacement for J.A. Cline, the former Research Analyst, have stalled. Two people were contacted and could not commit at this time, therefore the ED will widen the search and will keep the Board abreast of any progress made. A job description and salary range is available but it was not published on the website.

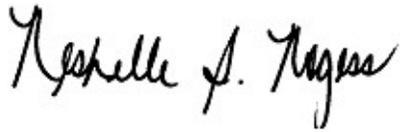
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Financial Reports

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to accept the Financial Reports dated July 31, 2021.

Adjournment

ON MOTION OF Kressy Krennerich, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 2:45 PM.



Neshelle S. Nogess, Secretary

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 Returns > 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 |
| Feb-21 | Mar-21 | 4/9/2021 | \$ 24,262,499.34 | \$ 242,625.13 | \$ 24,019,874.21 | \$ 11,444,817.30 | \$ 12,575,056.91 | 1957 | 1649 | 3009 |
| Mar-21 | Apr-21 | 5/7/2021 | \$ 35,346,757.19 | \$ 353,467.97 | \$ 34,993,289.22 | \$ 16,759,134.28 | \$ 18,234,154.94 | 2117 | 1806 | 3210 |
| Apr-21 | May-21 | 6/8/2021 | \$ 28,646,775.91 | \$ 286,467.91 | \$ 28,360,308.00 | \$ 13,612,746.93 | \$ 14,747,561.07 | 2278 | 1904 | 3402 |
| May-21 | Jun-21 | 7/8/2021 | \$ 33,927,808.61 | \$ 339,278.55 | \$ 33,588,530.06 | \$ 15,987,845.25 | \$ 17,600,684.81 | 2433 | 2052 | 3606 |
| Jun-21 | Jul-21 | 8/6/2021 | \$ 32,361,722.76 | \$ 323,617.83 | \$ 32,038,104.93 | \$ 15,240,951.51 | \$ 16,797,153.42 | 2598 | 2163 | 3855 |
| TOTAL TO DATE | | | \$ 332,912,908.43 | \$ 3,329,131.21 | \$ 329,583,777.22 | \$ 157,972,788.77 | \$ 171,610,988.45 | | | |