



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting  
Thursday, October 14, 2021 ~ 1:30 PM (VIRTUAL)  
LAMPERS Building, Room 2-108  
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__
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#### OTHERS PRESENT:

Rick Mekdessie  
Andrew Kolb  
Darlene Allen, Louisiana Department of Revenue  
Renee Roberie, Remote Sellers Commission  
Matt Zagotti, Ryan LLC  
Administrators participating via the Zoom Web Conferencing platform.

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

1. 10/14/2021 Meeting Agenda
2. 08/12/2021 Meeting Minutes
3. August and September 2021 Financial Statements
4. FY 2021 YTD Budget through 09/30/2021
5. August and September 2021 Bill Payments
6. LA R.S. 47:315 and LA R.S. 47:337.34 (Sales Returned to Dealer; Credit or Refund of Tax)

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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 (6 members / proxies) was established.

**Adoption of the Agenda**

ON MOTION OF Amanda Granier, SECONDED BY Greg Ruppert, AND CARRIED, the Board voted to adopt the agenda of the October 14, 2021 meeting of the LA Uniform Local Sales Tax Board. No public discussion.

**Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)**

ON MOTION OF Jeff LaGrange, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held August 12, 2021. The September meeting was cancelled. No public discussion

**Remote Seller Commission Update**

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

**Executive Director's Report**

J. Roger Bergeron gave his report. See attached.

**Financial Reports**

ON MOTION OF Amanda Granier, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to receive financial reports for the month ending August 31, 2021.

ON MOTION OF Jeff LaGrange, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to receive financial reports for the month ending September 30, 2021.

**Other Business**

ON MOTION OF Kressy Krennerich, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to move the November 11<sup>th</sup> and December 9<sup>th</sup> meetings of the LULSTB to November 18<sup>th</sup> and December 16<sup>th</sup>.

**Adjournment**

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 2:46 PM.



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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
Jul-21	Aug-21	9/9/2021	\$ 30,097,561.37	\$ 300,976.03	\$ 29,796,585.34	\$ 14,273,170.26	\$ 15,523,415.08	2766	2286	4030
<b>TOTAL TO DATE</b>			<b>\$ 363,010,469.80</b>	<b>\$ 3,630,107.24</b>	<b>\$ 359,380,362.56</b>	<b>\$ 172,245,959.03</b>	<b>\$ 187,134,403.53</b>			

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## Louisiana Uniform Local Sales Tax Board

### Executive Director's Report Board Meeting October 14, 2021

#### **Updates:**

- Special VDA- T/P has accepted Agreement language change & use of look-up tool  
Will be testing bulk address upload next week.  
  
We also need program change to recognize PII on the electronic app form
- Similar experience with a MPR which invoked PII. In order to get all info needed for local review, I went beyond the 15 day requirement.  
Also, at the request of another administrator, I sent out an informal advisory regarding statutes on "bad debt" refunds
- Multi-parish audits - held follow up discussions w/ Shawn & his staff and Greg. Beginning to draft the PPM which will be basis for interaction with other organizations (LATA, B&I, CPAs)
- All recently promulgated local only rules are now published by the OSR and are an official part of LAC Title 72
- Regarding extensions to file related to hurricane Ida, collectors were informed  
On 9/17 of LDR's extension to file and advised of Board's requirement to post local adoption...many opted to consider on case-by-case and that info posted on our Website

#### **Advisories:**

- Home Generators - In June, we sent request for written opinion on repairs to home electrical generators, Sept 15<sup>th</sup> requested follow-up noting activity likely to pick up following hurricane IDA,, another follow up call last week, s/b forthcoming shortly
- Audit Costs - In July 2020, Board initiated draft of PA 20-03 on Audit Costs. Rec'd notice that Caddo objected because it had a case before the LBTA involving the issue of "audit costs & also file an opinion from their attorney challenging

A review of LBTA petition by t/p (Jan 2021) or response by Calcasieu (Feb 21) does not indicate "audit costs" to be central to the dispute.

Consider that the Board has issued Audit Protocol regulation and is pointing towards a MPA Program, it seems to right time to move ahead on this issue.

All Board PPMs allow discretionary exceptions to their adherence (including PPM 50 .3) by unanimous approval

I am requesting such exception regarding the issuance of Advisory 20-03 Audit Costs either now or the November Board meeting.

Should the LBTA get around to ruling on this case (or any other pertaining directly to the issue) we can always amend the advisory accordingly.

- Ethics Training - reminder every Board member required to obtain annual training. Please send me a copy of your certificate for my file.