



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, January 12, 2023 ~ 2:00 PM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809

This meeting will be available via Zoom. Members of the public are encouraged to provide comments to the Zoom chat function. See link below:

https://us06web.zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFB1c3Q1UT09

Meeting ID: 939 5510 9963 Passcode: 663831

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

Members:

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

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary
Karen Day White, LA Municipal Association
Debbie Henton, Police Jury Association of Louisiana

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director

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. 01/12/2023 Meeting Agenda
2. 12/15/2022 Meeting Minutes
3. 12/31/2022 Financial Statements
4. FY 2023 YTD Budget through 12/31/2022
5. Bill Payments Month Ending 12/31/2022
6. Tax Structure PowerPoint Presentation 01/11/2023
7. LULSTB Employee Ethics Report
8. LULSTB Sexual Harassment Report

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**1. Roll Call**

Chairman Krennerich called the meeting to order at 2:30 PM. The secretary called the roll and a quorum (6 members / proxies or more) was established.

**2. Adoption of the Agenda**

ON MOTION OF Karen White, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adopt the agenda of the January 12, 2023 meeting of the LA Uniform Local Sales Tax Board.

**3. Approval of the Minutes of the LA Uniform Local Sales Tax Board**

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held December 15, 2022.

**4. Remote Seller Commission Update**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the month of December 2022. Collections have officially exceeded \$1 Billion Dollars.

**5. Executive Director's Report**

A. Annual Audit Report for FY 2021-2022 – No changes from the preliminary findings.

- Financial Report – Final report provided to board members with audited financials for review prior to the next meeting of the board.
- Statewide Agreed Upon Procedures Update – As noted in the last meeting, issues will be addressed before the end of the current fiscal year. Should be available for review at the next meeting of the board.

B. Annual Reports on Ethics and Sexual Harassment – 2022 (pre-submitted)

- Copies of the report provided to board members. Board members who have not provided their signed copy of the training certificates need to submit those as soon as possible.

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C. LA R.S. 47:337.49 Administrative Hearing Requests (2) – Update

- The Executive Director represented the LULSTB at the hearing for Bossier City / Parish. Representatives for the Parish and Taxpayers including legal counsel, auditors and staff for both parties were present. Proceeding conducted for two accounts and heard all at once. No resolutions were reached. Memorandum of Understanding executed in accordance with PPM 50.4.

D. Act 669 – Uniform Reporting for Collectors – Update

- Executive Director received a few responses from Administrators. Will provide the Louisiana Legislative Auditors Office with information on how the local taxing authorities are funded. Emails were sent to administrators prior to and after the Louisiana Association of Tax Administrators Annual Conference requesting the information.
- Chairman Krennerich would like a firm draft by the end of the month.

E. Act 685 – Development of Single Electronic Return – Update

- Meetings held with the Remote Sellers Commission (RSC) and the Louisiana Department of Revenue (LDR).
- Benchmarking meeting was held with the state of Colorado. A meeting has been set up with the state of Alabama on Friday, 1/13/2023 and Alaska on Tuesday, 1/17/2023. Potential meeting with the state of Arizona has not been scheduled as of yet.
- Daily deposit of funds is an issue if moving in the direction of a single electronic return remittance system.
- A draft report is available for the board to review before it is formally submitted for public comment. The report is due on or before January 31, 2023 and is scheduled to go for public comment. Any updates, revisions, or amendments would need to be brought back to the LDR along with the LULSTB and RSC, who will not meet before their scheduled February meetings for full discussion and / or approval.
- Chairman Krennerich read the portion of Act 685 regarding comments and submission.
- Karen White recommended requesting an extension for clarity on comments.
- The LDR, LULSTB and RSC and others who have an interest can give comment during the public comment section of the proceedings.

F. HW&M Subcommittee on State Tax Structure Presentation (pre-submitted)

- A copy of the presentation was given to the board. Karen White and Debbie Henton presented at the hearing.

**6. Financial Reports (December 2022)**

- **Financial Statements**
- **Y-T-D Budget Review**
- **Bills Paid Review/Approval**

ON MOTION OF Neshelle Nogess, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending December 2022.

**7. Other Business**

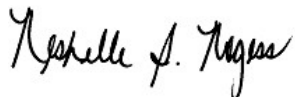
No other business.

**Public Comment**

No public comments.

**Adjournment**

ON MOTION OF Shawn McManus, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adjourn at 2:53 PM.



Neshelle S. Nogess, Secretary