



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, September 7, 2023 ~ 1:30 PM
Clarion Inn Conference Center Ballroom
1500 Louisiana Highway 30 West, Gonzales, Louisiana 70737**

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/82073735563?pwd=V1pTZllydktLb2hVV08reWwycThZz09>

Meeting ID: 820 7373 5563 Passcode: 819316

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

Members:

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

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u> P </u>
_____, LA Sheriff's Association (Vacant)	<u> </u>
Romy Schofield-Samuel, LA Municipal Association	<u> P </u>
Debbie Henton, Police Jury Association of Louisiana	<u> A </u>

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	<u> P </u>
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OTHERS PRESENT:

Andrew Kolb, LULSTB Executive Counsel
Renee Roberie, Remote Sellers Commission Executive Director
Darlene Allen, LATA Executive Director
Administrators live attendance and via the Zoom Web Conferencing platform.

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

1. Meeting Agenda 9/7/2023
2. Meeting Minutes 8/10/2023
3. Financial Statements 8/31/2023
4. FY 2022 YTD Budget through 8/31/2023
5. Bill Payments Month Ending 8/31/2023
6. Act 393 – Public Entities Virtual Meetings Draft & Digest
7. Draft Policy Advice – Newspapers, Periodicals & Magazines

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1. Roll Call

Chairman Krennerich called the meeting to order at 12:35 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda of the 9/7/2023 meeting of the LA Uniform Local Sales Tax Board.

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

ON MOTION OF Neshelle Nogess, SECONDED BY Romy Samuel, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held 8/10/2023.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission (RSC), was unable to attend the meeting so this update was deferred until the RSC's meeting which was scheduled to take place on 9/8/2023.

5. Executive Director's Report

A. Act No. 375(323 Regular Session) Update – Single Filing and Remittance System

1. Lookup Tool Hold Harmless Provision – A meeting was held with Watch Systems to discuss the Hold Harmless Provision. Details regarding the information needed to maintain the accuracy of the tool were discussed. The Board has approved the promulgation of a rule governing this portal as required by Act 375. Ongoing meetings between Watch Systems, Executive Director, and the IT Consultants will continue. OTS has assigned an Agency Relations Manager (ARM) to work with the UELRRAC and the Board. The ARM has provided documents containing the current system requirements and functionality. This information has been shared with the Board.

2. Act 393 (SB 201, 2023 Regular Session) Impact – Provides for options in which the Board can offer meeting attendance via a virtual platform. The LMA is expected to provide compliance guidance that may assist the Board with deciding upon the direction it will take with respect to this act. This is being brought to the Board's attention due to its oversight responsibilities for the UELRRAC beginning on January 1, 2024. Updates will be provided as additional guidance becomes available.

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3. **UELRRAC Nominees (LATA, LRA, LABI & SLCPA)** – The Executive Director reached out to the Governor’s office, and it was agreed that nominations should be sent in as soon as possible. The Governor’s staff committed to submitting the requests for appointment to the Governor with the understanding that this is subject to change by the incoming administration. The LRA has selected its nominees and will be submitting names soon. LABI has not responded to requests to submit their nominations from the Executive Director. The SLCPA’s participant is Gary Dressler, and their plan is to request that he remain a member of the advisory committee. Additional attempts to encourage LABI will be made by the Executive Director.

B. Tax Advisory Proposals Pursuant to PPM No. 50.3

1. **Rent for Re-rent Exemption for Oilfield Equipment – Posted** – This is now Policy Memorandum No. 23-001 and has been posted to the Board’s website. The guidance provides that per Act 22 (2016 Session), the transactions are taxable at the local level, unless otherwise exempted by a local ordinance.
2. **Taxability of Magazines, Newspapers and Periodicals – Proposed** – This was discussed briefly by the Board with the Executive Director and the General Counsel. In summary, the guidance provided that current case law, LA Life Magazine v. LA DOR, found that Louisiana’s definition of a newspaper violated the U.S. Constitution and found in favor of the taxpayer. Per Counsel, the case made no clear distinction between what was “commonly” referred to as a newspaper and a magazine. Chairperson Krennerich requested to defer discussion on this matter until the next meeting due to the advice not being definitive and not promoting uniformity among the local taxing jurisdictions. The Executive Director offered that this may ultimately fall in the category of a common law matter.
3. **TPP Incorporated into an Immovable – Posted** – This is now Policy Memorandum No. 23-002 and has been posted to the Board’s website.

- C. **Groceries/Meals Delivery Services Update** – A coordinated effort between the LULSTB and the LDR is needed due to it possibly being a “common law issue”, impacting both the State and local governments. The definitions of remote seller and marketplace facilitator must be discussed with LDR prior to providing guidance on this issue.

6. Financial Reports

- A. **Financial Statements – August 2023**
- B. **Y-T-D Budget Review – August 2023**
- C. **Bills Paid Review/Approval – August 2023**

A quorum was not achieved/maintained at this point during the meeting; therefore, the financial statement presentation was deferred until the October 2023 meeting.

Public Comment – None offered.

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7. **Other Business** – No new business was brought up for discussion.

Adjournment – The entirety of the meeting agenda had been discussed and Chairperson Krennerich adjourned the meeting.