



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting**  
**Thursday, January 25, 2024 ~ 1:30 PM**  
**LAMPERS Building, Second Floor Conference Room**  
**7722 Office Park Blvd. Baton Rouge, LA 70809**

Zoom Link: <https://us06web.zoom.us/j/82073735563?pwd=V1pTZllydktLb2hVV08reWwycThtZz09>

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>      </u>
_____, LA Municipal Association Executive Director (Vacant)	<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>  P  </u>

#### Proxies:

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

#### STAFF PRESENT:

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

Andrew Kolb, Legal Counsel  
Renee Roberie, Remote Sellers Commission (RSC)  
Administrators participating via the Zoom Web Conferencing platform.

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

1. Meeting Agenda
2. Meeting Minutes – December 14, 2023
3. Annual Audit Excerpt - 2023
4. SAUP Review Excerpt - 2023
5. Annual Ethics Report – 2023
6. Annual Sexual Harassment Report - 2023
7. Financial Statements – December 2023
8. FY 2023 YTD Budget Comparison - December 2023
9. Bill Payments – December 2023

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**1. Roll Call**

Chairman Krennerich called the meeting to order at 1:35 PM. Acting Secretary McManus called the roll and a quorum was established.

**2. Adoption of the Agenda**

ON MOTION OF Amanda Granier, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to adopt the agenda of the January 25, 2024 meeting of the LA Uniform Local Sales Tax Board.

**3. Approval of Minutes of the LA Uniform Local Sales Tax Board – December 14, 2023**

ON MOTION OF Shawn McManus, 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 December 14, 2023.

**4. Remote Seller Commission Update**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission (RSC), provided an update on monthly collections through December 2023. November 2023 sales reported a nice increase of 17.6% over November 2022, while the number of returns received and new accounts established continued an upward trend.

**5. Executive Director's Report**

• **Annual Audit Report for FY 2022-2023**

- **Financial Report – Final**

Director Lymon presented board members with a copy of the annual audit report for the period ending June 30, 2023. The report stated that the LULSTB financial statements fairly presented the Board's financial position, with no material findings listed. The report showed \$3.2 million in cash balances, which is down from projections due to payments pending from the OMV. Interest earnings have increased over last year's report, as has our total expenses due to the addition of staff members. Mr. LaGrange inquired about the interest rate our holdings are receiving, and if any were invested with the Louisiana Asset Management Pool (LAMP). Based upon experience with his own Parish agency, he felt that LAMP might be able to offer the board greater financial return. Director Lymon stated he would look into this and report back to the Board.

- **Statewide Agreed Upon Procedures**

Few exceptions were noted; namely, a part-time employee who no longer is actively working for the Board did not complete Ethics or Sexual Harassment training.

- **Annual Report on Ethics and Sexual Harassment – 2023**

Director Lymon spoke on each of these annual training reports. Each report stated that 64% of board members had completed their training, based upon certificates they had provided to Director Lymon. Those not responding are already required to participate in this training on behalf of the organizations they are employed with, and their respective executive counsels have assured Director Lymon that these individuals have completed the required training classes. These reports are required to be presented to the Board annually, and the Ethics report will be posted on the Board's website.

- **Act 375 / HB 558 – Single Filing and Remittance System**

- **Lookup Tool Hold Harmless Provision**

In regards to the Board's responsibility to administer a sales tax collection system to meet Act 375, a hold harmless provision for users continues to evolve. Director Lymon submitted an updated draft of this provision to our IT consultant and to our vendor, Watch Systems, for review. We will have to solidify how we will conduct operations with the tool for address requests made by users. Questions we will need to answer include:

- Do we require all users to register with credentials in an effort to provide surety that we can prevent misuse, as has been experienced over the past year?
- Can we find a balance, such as not requiring login credentials from single-use requestors, possibly without offering the same hold harmless protection?

For those not aware, Mr. McManus shared a brief historical summary regarding the Board's position; how it began with a desire for totally free and clear use without the need for registering, and has evolved due to instances of users trying to mine the site's data. The Board desires to share its address information to assist as many users as possible, while also protecting the data from misuse and corruptibility. Ms. Granier concurred with the sentiments expressed.

- **Act 393 (SB201, 2023 Regular Session)**

This act sets forth guidelines for electronic meetings for agencies that may do so. Director Lymon provided an updated draft rule for consideration with adjustments made in all sections (201-215). Discussion took place regarding applicability (public and Board members), and storage of meeting documents and video recordings.

ON MOTION OF Amanda Granier, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to approve the draft document as presented.

- **UELRRAC Nominees (LATA, LRA, LABI & SLCPA) - Update**  
All positions on the advisory committee have been filled with the exception of the nominee from LABI. Director Lymon shared that he was contacted yesterday and told the Governor's Office has assigned someone to review these types of requests and we expect this appointment to be finalized within the next few weeks.
  
- **Tax Advisory Proposals Pursuant to PPM No. 50.3**
  - **Taxability of Magazines, Newspapers, and Periodicals**  
Director Lymon stated that we still await discussions with LDR as they continue a transitory state following the election.
  
  - **Ceramic Coatings, Sealants, and Auto Wraps**  
Director Lymon stated that all suggestions received from Board members and local collectors were considered and/or incorporated. These generally added wording to achieve greater explanation. The advisory was posted yesterday with no concerns being noted yet, and any received will be shared with the Board.
  
  - **Groceries/Meals Delivery Services**  
Director Lymon reiterated that this matter remains in a holding pattern for LDR involvement.
  
- **General Operational Update**  
Director Lymon was pleased to share with the Board that the parishes of Orleans and Caddo have now signed agreements for services and funding with the LULSTB, leaving only one parish in the state that is not currently a member.

## **6. Financial Reports**

- **Financial Statements: December 2023**
- **Y-T-D Budget Comparison: December 2023**
- **Bills Paid Review/Approval: December 2023**

Director Lymon presented the various financial reports to the Board and reported no anomalies or matters of concern.

Some discussion took place regarding bill payments, specifically in regard to the nature of charges for excessive usage of address validation services. Director Lymon agreed to look further into the manner and frequency in which these charges apply.

ON MOTION OF Jeffery LaGrange, SECONDED BY David Hall, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month of December 2023.

**7. Other Business**

Chairman Krennerich provided an additional update on UELRRAC. The committee held its first meeting of 2024 earlier that day, focusing on its new project pursuant to Act 375, the single return and remittance system. Mark Aubert with the LA Office of Technology Services (OTS) attended, whose department will serve as the purchasing agent for software, hardware, or programming procurement. The committee is now tasked with developing a list of functional requirements needed to facilitate this project, so that OTS can begin searching for possible vendors and to provide a procedure for selection. Comments and suggestions are encouraged and welcomed from tax collectors, tax representatives, and taxpayers so that a collaborative effort can lead to a successful outcome. Future UELRRAC meetings will take place on the same days that the LULSTB and Remote Sellers meetings take place, and that schedule will be posted on the website.

Mr. McManus reminded everyone that the deadline for Act 669, Uniform Reporting for Collectors (2022 Legislative Session), is approaching on July 1<sup>st</sup> for those agencies whose fiscal years are not calendar-based.

**8. Public Comment**

No one from the public in attendance at the meeting or via Zoom requested to speak.

**Adjournment**

ON MOTION OF Romy Samuel, SECONDED BY David Hall, AND CARRIED, the Board voted to adjourn at 2:35PM.