

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

APPROVED Minutes of February 8, 2024 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:07 AM by Chairman McManus. A quorum was established with seven members in attendance. Members present were:

1. Shawn McManus (LULSTB)
2. Mia Strong (LDR)
3. Kressy Krennerich (LULSTB)
4. Jeff Lagrange (LULSTB)
5. Kelli Jumper (LDR)
6. Luke Morris (LDR)
7. Richard Nelson (LDR)

II. **Approval of Meeting Minutes from December 14, 2023**

- A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting on December 14, 2023, and seconded by Ms. Strong. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.

III. **Report From Executive Director**

A. **Distribution Report**

- Ms. Roberie reported that the distribution for December (November tax receipts collected in December) included \$60,140,341.87 in collections. She noted that there were 9560 open accounts at the end of December – an increase of 117 accounts from the prior month. She stated that they are still working on the January distribution for the December period but that it currently looks as if it will be the highest distribution the Commission has sent. She reported that the Commission to sees an increase in the number of accounts and returns processed.

B. **Budget**

- Ms. Roberie provided a financial report showing operating expenses for the Commission as of February 5, 2024. The Commission continues to operate under budget.

IV. **Discussion and Action Items**

A. Avenu Change Request – Voluntary Disclosure Agreements

- Ms. Roberie introduced the Avenu Change Order Request related to system changes necessary to implement the Voluntary Disclosure Agreements (VDA) program. Specifically, the change order will allow for applications to be identified as VDA applications and will allow for bulk filing for VDA related periods. Ms. Krennerich emphasized the need for this change order and the improvements it will bring to the system.
- A motion was made by Ms. Krennerich to approve the Avenu Change Request for the system upgrades to implement the Voluntary Disclosure Program and seconded by Ms. Jumper. Following a vote and a call for public discussion, the motion was approved unanimously by the members present.

V. Executive Session

- Consideration of Penalty Waiver Requests
 - A motion was made by Ms. Strong to enter Executive Session for consideration of penalty waivers and seconded by Mr. Lagrange. After a vote, the motion was unanimously approved by the members present.
 - A motion was made by Ms. Strong to exit Executive Session and seconded by Mr. Lagrange. After a vote, the motion was unanimously approved by the members present.
 - Mr. Lagrange made a motion to approve the penalty waivers in globo and Chairman McManus seconded the motion. After a vote, the motion was unanimously approved by the members present.

VI. Other Business

- No other business.

VII. Public Comment

- Mr. King Wolfe thanked the Commission for all of the hard work that has been done. He addressed the work the Revenue Recovery Group has done in Colorado related to facilitating economic nexus marketplace facilitator audits to help identify companies that have met economic nexus that would qualify as remote sellers.

VIII. Adjournment

- With a motion by Mr. Lagrange and a second by Ms. Krennerich, Chairman McManus declared the meeting adjourned at approximately 11:37 AM.