

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of July 8, 2021 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 11:06 AM by Chairperson Lagrange. A quorum was established with seven members in attendance. Members present were:

1. Jeffery LaGrange (LULSTB)
2. Danielle Clapinski (LDR)
3. Darlene Allen (LDR)
4. Kelli Jumper (LDR)
5. Shawn McManus (LULSTB)
6. Kressy Krennerich (LULSTB)
7. Amanda Granier (LULSTB)

II. **Approval of Meeting Minutes from June 10, 2021**

- After review of the minutes, Mr. McManus asked that the minutes be clarified to reflect that the Uniform Board did not build a new building but had only moved into new office location. A motion was made to approve the meeting minutes with that clarification from the meeting of June 10, 2021 by Ms. Allen, and seconded by Ms. Krennerich. Following a vote and a call for public vote, the minutes were approved unanimously by the members present.

III. **Update on Direct Marketer/Remote Seller Registrations by LDR**

- Ms. Jumper reported that there are currently 3,638 active remote seller registrations with the Commission. Ms. Jumper said that this number continues to grow.
- Ms. Jumper also reported that there are currently 2,098 active direct marketer registrations with the Department.
- Ms. Jumper also provided an update on a project they are undertaking to reconciling open Direct Marketer accounts with those accounts registered with the Commission. If it is determined the Direct Marketer is registered with the Commission, LDR will cease the account. In addition, they are also looking at activity level. If it is determined that the Direct Marketer has met the threshold LDR will send letters notifying the taxpayer that they need to register with the Commission.

IV. **Report from Executive Director**

A. **Distribution Report**

- Ms. Roberie provided a report and updated members on collections to date. In June, the Commission collected \$33,927,808.61 for the month of May with

2,433 returns filed. \$33,588,530.06 was distributed to the state and local collectors. Total Commission collections to date are \$300,551,185.67 with \$297,545,672.29 having been distributed to state and local collectors. Ms. Roberie commented that this is the third highest month of collections to date.

B. Budget

- Ms. Roberie went over the budget to actuals for FY 2020-21 and clarified that these are not final numbers (see attachment).
- Ms. Roberie also went over a document that shows what has been billed by LDR, however there are still outstanding FY 2020-21 charges that have not been billed. The Commission has paid all of the invoices submitted by LDR to date.

V. Discussion Items:

A. Penalty Waiver Policy

- Ms. Roberie went over a handout (see attached) that presented background information on Penalty Waiver Requests the Commission has received to date.
- The Commission members discussed the authority the Commission has as the collector to waive penalties. It was suggested that we review the MOU template to determine the exact language used in those agreements between the Commission and the tax administrators as well as confirm with legal counsel the authority and language that should be used in the policy.
- It was also discussed that the policy needed to include the threshold that requires Legislative Committee oversight to approve/review the penalty waiver as well as ensuring we include emergency declarations in the policy.
- Another issue for legal consideration and follow-up is if the waivers should be considered in whole or by domicile code.
- Commission members expressed an interest in including a definition or examples of reasonable cause in the penalty waiver policy as well as thresholds for approval levels.

VI. Action Items:

- **There were no action items.**

VII. Other Business

- A.** Mr. McManus thanked the Commission for the opportunity to attend the SEATA Conference.

VIII. Public Comment

- No additional public comment.

IX. Adjournment

- With a motion by Ms. Granier and a second by Ms. Clapinski, Chairperson Lagrange declared the meeting adjourned at approximately 11:36 AM.