

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of March 12, 2020 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 10:07 AM by Chairman Krennerich. A quorum was established with seven of the eight members in attendance. Members present were:
1. Darlene Allen (LDR)
 2. Kimberly Robinson (LDR)
 3. Vanessa LaFleur (LDR)
 4. Kelli Jumper (LDR)
 5. Kressynda Krennerich (ULSTB)
 6. Jeffery LaGrange (ULSTB)
 7. Amanda Granier (ULSTB)
 8. Vacant (ULSTB)
- II. **Approval of Meeting Minutes from February 13, 2020 and February 20, 2020**
- A motion was made to approve the meeting minutes from the meeting of February 13, 2020 by Ms. LaFleur and seconded by Ms. Granier. The minutes were unanimously approved without corrections.
 - A motion was made to approve the meeting minutes from the special meeting of February 20, 2020 by Mr. LaFleur and seconded by Mr. Granier. The minutes were unanimously approved without corrections.
- III. **Update on Direct Marketer Registrations by LDR**
- As of the date of the meeting, there are 2,284 active direct marketer registrations approved to file as direct marketers. Registrations are continuing to increase.
- IV. **Action Items:**
- A. **Approval of Remote Sellers Commission Logo**
- Four logos were presented to Commission members to choose from as the official logo for the Louisiana Sales and Use Tax Commission for Remote Sellers. There was discussion of changes to the logo. Ms. LaFleur suggested removing the fleur de lis from the sides of the logo. All members were in agreement of choosing the last logo on the page. A motion was made by Ms. Granier and seconded by Ms. LaFleur to choose the last logo with the changes suggested by Ms. LaFleur. With no public comment or opposition from members, the last logo on the document was approved to be the official logo for the Louisiana Sales and Use Tax Commission for Remote Sellers.

B. Approval of Remote Sellers Commission Website Language

- A sample of the portal language for the Commission was provided to members for review and approval prior to sending to Avenu for posting to the website. Changes to the language were discussed by both members of the Commission as well as the public. Ms. Allen made a motion to accept the changes to the language that were discussed in the meeting. The motion was seconded by Ms. LaFleur and with no further comment from members or the public the language for the portal was approved.

V. Discussion Items:

A. Update on Collection Agreements w/ Collectors

- A version of the collection agreements was provided to members at an earlier meeting for review. The agreement will likely be a Memorandum of Understanding (MOU) between the Commission and state and local collectors. The MOU will clarify the current statute and what the responsibilities and duties of the Commission as well as the Collectors are understood to be. It will also prevent court challenges for a one-year period. The term of the agreement was also discussed. Currently the agreement is drafted for a one-year period but Ms. Allen inquired if the agreement could be extended to a three-year period similar to an agreement with the Office of Motor Vehicles and the Uniform Local Sales Tax Board. Ms. Granier stated that some collectors have concerns with a three-year period for the agreements as it can likely exceed their terms. Ms. Robinson answered that the agreement is binding to the position, not the actual collector. Mr. Lagrange added that the LATA membership had substantial support of a one-year agreement with the Commission at their last meeting. Ms. Robinson asked if the agreements will be signed by the collectors, and if any other approvals will be needed prior to their signature. Ms. Krennerich answered that the agreements will be signed by the collector and no other approvals will be needed prior to signature by the collector. Chairman Krennerich will bring to the ULSTB membership on the length of the time and then discuss with the Collectors through the LATA.

B. Update on Remote Seller Commission Job Posting

- The job postings for the Commission are scheduled to be posted in the next week. Ms. Granier inquired as to how long the postings will be available and the response time. Mr. Morris answered that the positions will be posted for a minimum of five days and after the posting closes the qualified submissions will be submitted to the Commission for consideration and interviews.
- Ms. LaFleur suggested the creation of a personnel committee of Commission members to evaluate applications, consider persons for interviews and selection of persons to the positions. Ms. Allen made a motion to amend the agenda to add the creation of a personnel committee. The motion was seconded by Mr. LaGrange. With no opposition or public comment, a vote was

taken and the motion was passed unanimously by members. Ms. Allen then nominated Ms. LaFleur to chair the personnel committee and Mr. LaGrange seconded. With no other nominations or opposition, Ms. LaFleur was selected as the chair of the personnel committee. It was suggested that three other members also be on this committee.

C. Discuss Proposed Legislation – Senate Bill 138

- The discussion of SB 138 will be postponed and discussed later at a special meeting of the Commission to be announced soon, likely on March 25, 2020. Ms. Heavey from the Louisiana Senate informed members that the bill could likely be heard on March 30th in the Revenue and Fiscal Affairs Committee.

VI. Other Business

A. Reminder of Civil Law Training – March 25, 2020

- Optional training that will be held at the Office of the Attorney General from 1PM-4:15 PM.
- Next meeting is scheduled for April 9, 2020.

VII. Public Comment

- There was no further public comment.

VIII. Adjournment

- With a motion by Ms. Granier and second by Ms. LaFleur, Chairman Krennerich declared the meeting adjourned at approximately 10:53 AM.