**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**November 2, 2017 10:00am**

**Regular Board Meeting**

The Louisiana Uniform Local Sales Tax Board held its second regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on Thursday, November 2, 2017 at 10:08 am. The following board members were in attendance: Donna Andries, Tiffani Delapasse, John Gallagher, Mike Ranatza, Scott Richard, Amber Hymel, Greg Ruppert, and Mark West (Proxy for Roland Dartez). Absent: None

**OLD BUSINESS:**

* Motion by Tiffani Dellapasse, seconded by John Gallagher to approve the board minutes of the regular meeting on Wednesday, October 11, 2017 and unanimously passed.
* Motion by Scott Richard, seconded by Mike Ranatza to adopt the comment cards provided for future meetings. No Board Discussion, nor public comment. Item unanimously passed.
* Motion by John Gallagher, seconded by Scott Richard to adopt the proxy form for future meetings, with the addition of a reminder of financial reporting requirements required (Tier 2.1). No public comment. The motion was unanimously passed as amended.
	+ A letter was provided naming Mark West as proxy for Roland Dartez for the current meeting.

**PRESENTATIONS:**

* Brett Robinson, Attorney for LA Ethics Board presented a brief overview of regulations the board must adhere to. He also verified that the board members will need to file a Tier 2.1 report of financial disclosures.

**NEW BUSINESS:**

* Motion by John Gallagher and seconded by Scott Richard to change the regular meeting date of the board to the second Thursday of each month at 10:00 am with the ability to adjust if needed. Item unanimously passed by a roll call vote.

Motion by Tiffani Dellapasse and seconded by Greg Ruppert to move the December regular meeting from December 14, 2017 at 10:00am to December 14, 2017 at 2:00pm. The motion was unanimously approved.

* Motion by Tiffani Dellapasse and seconded by Greg Ruppert to name the Board Secretary as the Custodian of Records. No public comment. The motion was unanimously passed by the board.
* Motion by Scott Richard, seconded by Greg Ruppert to open nominations to appoint a Tax Administrator as representative to the Uniform Return & Remittance Advisory Committee from the following list of names submitted by LATA:
	+ Kressynda Krennerich, Ascension Parish Tax Authority
	+ Melanie David, West Baton Rouge Parish Department of Revenue
	+ Michael Norton, Bossier City-Parish Sales & Use Tax

Two of the nominees, Melanie David and Kressy Krennerich, were present and gave a brief description of their duties, abilities and desire to serve on the committee. Michael Norton was not present at the meeting.

* Motion by Scott Richard, seconded by Tiffani Dellapasse to appoint Melanie David as representative to the Uniform Return & Remittance Advisory Committee.
	+ Substitute Motion by Mike Ranatza to postpone appoint until the board is provided with more information on each candidate. The substitute motion was withdrawn after it was discovered the appointment needed to be made at this meeting in order to have representation at the URRAC meeting later that afternoon and due to recommendations from other board members based on their interactions with the nominees.
	+ Public Comment: The question was posed as to whether the LULST Board was indeed the correct entity to be making the appointment to the URAAC. It was clarified that it is the correct authority based on Act 274.
	+ The board unanimously passed the motion and Melanie David was named representative to the Uniform Return & Remittance Advisory Committee. Her first meeting to be at 1:30 pm later that afternoon.
* Motion by Greg Ruppert, seconded by Scott Richard to defer providing Notice of Public hearing of a proposed LULST 2018 budget and unanimously passed by the board.
* Motion by Greg Ruppert, seconded by John Gallagher to defer issuance of RFP for fiscal agent and unanimously passed by the board.
* Motion by Scott Richard, seconded by Tiffani Dellapasse to defer seeking legislative authority to allow LULSTB employees to participate in the Municipal Employees Retirement System (MERS) until December 14, 2017.
	+ Discussion: Out of all insurance plans the LULSTB employees qualify for MERS which was the only plan that entertained accepting our group. PERS did not respond at the time of the request. Board members will be tasked later in the meeting with further review of the available programs.
	+ No public comment.
	+ Item passed unanimously

**ITEMS NOT REQUIRING BOARD VOTE:**

* Assign the following organizational tasks to Board Members:
	+ Mark West- Provide further explanation on budget lines; gather information on office space available for rent.
	+ Greg Ruppert RFP for Fiscal Agent; further review retirement options
	+ Tiffani Dellapasse Create Board Logo, website and forms
	+ Amber Hymel Create Database of all LA Local Collectors & ED Job Description
	+ Scott Richard Create Strategic Plan for Board
* Karen White will provide a summary for adopting procedures for posting LULSTB Administrative Rules on the Division of Administration Boards & Commissions Website according to the APA.

**ADDITIONAL NEW BUSINESS:**

* Donna Andries requested to add a discussion item to the agenda to develop a policy on responding to requests received from collectors.
	+ Motion to add by John Gallagher, seconded by Tiffani Dellapasse and unanimously passed by the board in a roll call vote to place on the agenda.
	+ A letter from the St. Tammany Tax Office requesting guidance was provided for review. It was determined in the meeting that the request presented was of a legal nature and St. Tammany should refer the matter to their legal counsel or the Attorney General.
		- It was also pointed out that the request was possibly made to the wrong commission and should be reviewed by the URRAC.
		- Public Comment: Andrew Kolb, attorney, stated that this seems to be an elections or constitutional issue outside of the board’s legal purview and should be addressed to the Attorney General
	+ John Gallagher and Karen White have been tasked with drawing up a policy on which requests to consider and which to defer, what is considered technical assistance versus legal advice, etc.
	+ It was decided that until such policy is in place, the Board will take all requests on a case by case basis.

**ADJOURN**

Motion to Adjourn by Mike Ranatza, seconded by Greg Ruppert and unanimously passed by board.

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/s/ Donna Andries, Chairperson

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/s/ Greg Ruppert, Vice Chairperson