



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, December 15, 2022 ~ 1:30 PM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809

MEMBERS & PROXIES PRESENT (P) / ABSENT (A):

Members:

- Dr. Janet Pope, LA School Board Executive Director
Mike Ranatza, LA Sheriff's Association Executive Director
John Gallagher, LA Municipal Association Executive Director
Guy Cormier, Police Jury Association of Louisiana Executive Director
Amanda Granier, LA School Board Association Appointee
Shawn McManus, LA Sheriff's Association Appointee
Kressy Krennerich, LA Municipal Association Appointee - Chairman
Jeffery LaGrange, Police Jury Association of Louisiana Appointee - Vice Chairman

A
A
A
A
P
P
P
P

Proxies:

- Neshelle S. Nogess, LA School Board Association, Secretary
[Redacted], LA Sheriff's Association (Vacant)
Karen Day White, LA Municipal Association
Debbie Henton, Police Jury Association of Louisiana

P
N/A
A
A

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director

P

OTHERS PRESENT:

- Rick Mekdessie
Andrew Kolb
Renee Roberie, ED - Remote Sellers Commission
Darlene Allen, ED - Louisiana Association of Tax Administrators
Administrators and public participating via the Zoom Web Conferencing platform.

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

- 1. Meeting Agenda 12/15/2022
2. Meeting Minutes 11/10/2022
3. Financial Statements Month Ending 11/30/2022
4. FY 2022 YTD Budget through 11/30/2022
5. Bill Payments Month Ending 11/30/2022
6. LULSTB 2023 Meeting Schedule

1. Roll Call

Chairman Krennerich called the meeting to order at 1:34 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda of the December 15, 2022 meeting of the LA Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board

ON MOTION OF Jeffrey LaGrange, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held November 10, 2022.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the month of November 30, 2022.

5. Executive Director's Report – Clarence Lymon

- **Annual Audit Report for FY 2021-2022**
 - Do not have the final report because the exit conference has not been held. It is scheduled for Monday, December 19, 2022. Chairman and Co-Chairman will attend.
 - **Financial Report**
 - Preliminary report as it relates to current year findings and management corrective action related to internal controls and compliance there were no findings reported. There were no prior year findings or corrective action required for the audit period in question.
 - **Statewide Agreed Upon Procedures**
 - Board does not have a written policy or procedure regarding budgeting, receipts, payroll and personnel.
 - Budgeting - LULSTB was following the LA Local Government Budget Act for budget notification, adoption, public notices, etc. Auditor stated there should be a policy in place.

- Receipts - LULSTB receives funding from interagency transfers from OMV with little control over the manner in which they collect the funds. Ask the auditor to go to OMV's policies and procedures regarding their receiving methods and procedures for receiving to ensure there are no conflicts with internal controls. Funds received are based on MOU's with the local government agencies.
- Purchasing Policy – LULSTB has a policy but is missing steps such as no procedure for updating the vendor list and the preparation / approval of purchase orders.
- Debt Service – LULSTB does not have a debt service policy and recommends putting one in place. This will not be a finding.
- **MPERS Lease Renewal Review / Proposal / Approval**
 - A copy of the lease was provided
 - Lease effective January 1, 2023 through December 31, 2027 (5 Years)
 - Executive Director has the authority to enter into contractual agreements. Board review only and no motion required.
- **LA R.S. 47:337.49 Administrative Hearing Requests (2)**
 - 47:337.49(B). *“The taxpayer or the local collector may request that a member of the Louisiana Uniform Local Sales Tax Board attend a hearing granted in accordance with this Section. The request shall be made in writing and received by the board at least five business days prior to the date of the hearing. The chairman of the board may appoint a designee to serve in the place of a board member for this purpose. A person eligible to serve as a designee shall be either a full-time employee of the board or the head of a single parish collector's office.”*
 - Executive Director will attend. Chairman will reach out to available administrators closer to the parish requesting the hearing. Vice Chairman will attend if needed.
 - A Memorandum of Understanding for the administrator and taxpayer will be prepared outlining responsibilities.

6. Financial Reports November 2022

- Financial Statements
- Y-T-D Budget Review
- Bills Paid Review/Approval

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending November 30, 2022.

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7. Other Business

- **Election of Officers – Calendar Year 2023**
 - Nominations:

OFFICE	CANDIDATE NAME	YEAS	NAYS
Chairman	Kressynda Krennerich	Unopposed	0
Vice Chairman	Jeffrey LaGrange	Unopposed	0
Secretary	Neshelle Nogess	Unopposed	0

- **2023 LULSTB Meeting Schedule Consideration & Approval**

ON MOTION OF Amanda Granier, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to accept the 2023 LULSTB Meeting Schedule. The schedule will be posted to the LULSTB website.

- **Update on Single Electronic Return and Uniform Reporting Schedule for Local Collectors (Shawn McManus)**

- Executive Director reported at LATA Annual conference. Tax administrators recognize as far as the Legislative Auditor and Uniform Reporting Schedule, the differences in how the local taxing authorities are reimbursed for expenditures. It was agreed to share the various ways that reimbursements are obtained in conjunction with the information that administrators will be required to report. Mr. Lymon is in the process of receiving the different funding agreements and mechanisms from the local authorities. Draft documents are available.
- Executive Director reported information is available from a few vendors and have had a couple of meetings with the Department of Revenue in regards to the Single Electronic Return. Joint meetings will be held to obtain additional information when doing benchmarking with other states. Those meetings have not been scheduled. An outline has been prepared.

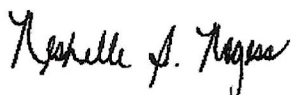
- **Strategic Plan Review (Amanda Granier)**

- Ms. Granier requested to have the Executive Director to review the strategic plan passed by the board and to provide his input as the new E.D. and vision of the board moving forward. Consider adding additional benefits to the LULSTB members.
- Mr. Lymon recommended looking at the MOU's and the funding percentages.

Public Comment (None)

Adjournment

ON MOTION OF Shawn McManus, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adjourn at 2:28 PM.



Neshelle S. Nogess, Secretary