



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting Thursday, December 14, 2023~ 1:30 PM LAMPERS Building, First Floor Executive Conference Room 7722 Office Park Blvd. Baton Rouge, LA 70809

This meeting will be available via Zoom. Members of the public are encouraged to provide comments to the Zoom chat function. See link below:

<https://us06web.zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFB1c3Q1UT09>

Meeting ID: 939 5510 9963 Passcode: 663831

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

Members:

Dr. Janet Pope, LA School Board Executive Director	__A__
Mike Ranatza, LA Sheriff's Association Executive Director	__A__
_____, LA Municipal Association Executive Director (Vacant)	____
Guy Cormier, Police Jury Association of Louisiana Executive Director	__A__
Amanda Granier, LA School Board Association Appointee	__P__
Shawn McManus, LA Sheriff's Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee - Chairman	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee – Vice Chairman	__A__

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	__P__
_____, LA Sheriff's Association (Vacant)	____
Romy S. Samuel, LA Municipal Association	__P__
Debbie Henton, Police Jury Association of Louisiana	__A__

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	__P__
---	-------

OTHERS PRESENT:

Rick Mekdessie
 Andrew Kolb, LULSTB Executive Counsel
 Renee Roberie, Remote Sellers Commission Executive Director
 Darlene Allen, LATA Executive Director
 Administrators participating via the Zoom Web Conferencing platform.

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

1. Meeting Agenda 12/14/2023
2. Meeting Minutes 11/15/2023
3. Financial Statements Month Ending 11/30/2023
4. FY 2023 YTD Budget through 11/30/2023
5. Bill Payments Month Ending 11/30/2023
6. LULSTB 2024 Meeting Schedule

Minutes of the Regular Meeting
Thursday, December 14, 2023 ~ 1:30 PM
Page 2

1. Roll Call

Chairman Krennerich called the meeting to order at 1:39 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Amanda Granier, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adopt the agenda of the December 14, 2023 meeting of the LA Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)

ON MOTION OF Amanda Granier, SECONDED BY Romy Samuel, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held November 15, 2023.

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 2023.

5. Executive Director's Report

A. Act No. 375 (2023 Regular Session) Update – Single Filing and Remittance System

1. Lookup Tool Hold Harmless Provision – Update
2. Working on devising language for the website. Examples are available from other states. Run by legal staff and general counsel. Must address intellectual property rights and use of the site. Need acceptable use statement. Safeguarding credential statement and privacy rights with respect to user's information. We have a vendor that assists with providing this information. Need to ensure the vendors rights are protected also.
3. Concerns raised about data mining. A bot was introduced to the system by a user and was able to download thousands of addresses of taxpayers.
4. Continue to work on rate jurisdiction reporting and changes. Receive and track discrepancies electronically. Act 375 requires local administrators to submit via certified return receipt mail. Would like the ability to upload into the portal

B. Act 393 (SB 201, 2023 Regular Session) – Proposed Notice of Intent

1. Presented at previous board meeting. Recommended changes:
 - o Section 207(E) – 5 hour requirement
 - o Section 215(C) – Allow any other advanced communication to conduct meetings electronically. Recommendations from Debbie Henton included in the document. Intent to continue working.

C. UELRRAC Nominees (LATA, LRA, LABI & SLCPA) – Update

- o LATA – Tiffani Delapasse and Jeff Whitton
- o LRA – Candice Bartle
- o LABI – Recommendation was not sent to Governor’s office for approval
- o SLCPA – Gary Dressler

D. Tax Advisory Proposals Pursuant to PPM No. 50.3:

1. Taxability of Magazines, Newspapers, and Periodicals Update – Spoke to the current Deputy Secretary. Will collaborate with the Department of Revenue and meetings will be held soon.
2. Ceramic Coatings, Sealants and Auto Wraps – Policy Advice Proposal Update – Recommendations from previous meeting will be incorporated into the document.
3. Groceries/Meals Delivery Services Update – Spoke to the current Deputy Secretary. Will collaborate with the Department of Revenue and meetings will be held soon.

E. Resolution for Louisiana Legislative Auditor’s Attestation Questionnaire

- Preliminary feedback no findings.

ON MOTION OF Amanda Granier, SECONDED BY Shawn McManus, AND CARRIED, the Board approved the resolution as presented by unanimous roll call vote.

6. Financial Reports – November 2023

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

ON MOTION OF Shawn McManus, SECONDED BY Romy Samuel, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending November 30, 2023.

7. Other Business

A. Election of Officers – Calendar Year 2024:

ON MOTION OF Amanda Granier, SECONDED BY Romy Samuel, AND CARRIED, the Board voted unanimously to elect Kressy Krennerich as Chairman.

ON MOTION OF Shawn McManus, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted unanimously to elect Amanda Granier as Vice-Chairman.

ON MOTION OF Kressy Krennerich, SECONDED BY Shawn McManus, AND CARRIED, the Board voted unanimously to elect Neshelle Nogess as Secretary.

B. 2024 LULSTB Meeting Schedule – Selection and Approval

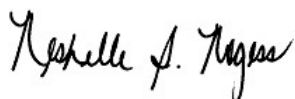
ON MOTION OF Neshelle Nogess, SECONDED BY Romy Samuel, AND CARRIED, the Board voted to adopt the 2024 LULSTB Regular Meeting Schedule.

Public Comment

NONE

Adjournment

ON MOTION OF Neshelle Nogess, SECONDED BY Romy Samuel, AND CARRIED, the Board voted to adjourn at 2:30 PM.



Neshelle S. Nogess, Secretary