



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Wednesday, November 15, 2023 ~ 11:00 AM
LAMPERS Building, Second Floor Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809

Zoom Link: <https://us06web.zoom.us/j/82073735563?pwd=V1pTZllYdktLb2hVV08reWwycThtZz09>

Meeting ID: 820 7373 5563 Passcode: 819316

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

Members:

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

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u> A </u>
_____, LA Sheriff's Association (Vacant)	<u> </u>
Romy Samuel, LA Municipal Association	<u> A </u>
Debbie Henton, Police Jury Association of Louisiana	<u> P </u>

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	<u> P </u>
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OTHERS PRESENT:

Andrew Kolb, Legal Counsel
Renee Roberie, Remote Sellers Commission (RSC)
Administrators participating via the Zoom Web Conferencing platform.

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

1. Meeting Agenda
2. Meeting Minutes – October 12, 2023
3. Notice of Intent - Act 393 (2023)
4. Proposed Policy – Ceramic Coatings, Vehicle Wraps, or Sealants
5. Financial Statements – October 2023
6. FY 2023 YTD Budget Comparison - October 2023
7. Bill Payments – October 2023

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1. Roll Call

Chairman Krennerich called the meeting to order at 11:09AM.
Acting Secretary McManus called the roll and a quorum was established.

2. Adoption of the Agenda

ON MOTION OF Debbie Henton, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to adopt the agenda of the November 15, 2023 meeting of the LA Uniform Local Sales Tax Board.

3. Approval of Minutes of the LA Uniform Local Sales Tax Board – October 12, 2023

ON MOTION OF Amanda Granier, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to approve the minutes of the meetings of the LA Uniform Local Sales Tax Board held October 12, 2023.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission (RSC), provided an update on monthly collections through October 2023. While overall collections for September 2023 appear well below the prior year, we are reminded that this was due to \$23 million received from VDAs in September 2022. **Returns filed continue to increase each month** as well as the number of new accounts opened.

5. Executive Director's Report

• **Act 375 / HB 558 – Single Filing and Remittance System**

- **Lookup Tool Hold Harmless Provision**

Director Lymon shared that we intend to draft a rule regarding local information reporting via a new portal that is presently under design. This portal is intended to simplify the process and will allow local collectors to track submissions and operate in a fully electronic capacity, similarly to the VDA process. It is intended to provide visibility to all parties, including the public, and become a one-stop shop for notifications of change, especially for individual jurisdictions. The rulemaking process should begin in early 2024 and takes a minimum of 4 months to complete. Director Lymon recommended that the “hold harmless” provision could now be added, beginning January 1, 2024, to provide surety for users for their collections and remittances.

Chairman Krennerich stated that the rule will serve as a tool to help local collectors educate their respective jurisdictions. In addition, the portal only provides information submitted to the local tax collectors by their respective taxing jurisdictions, so please begin the process of educating the jurisdictions in a timely fashion to ensure its success. Director Lymon reiterated the potential need for individual logins to prevent data mining of our information. Ms. Granier suggested

the possibility for other local agencies, such as those with GIS data, to be able to login to upload files.

- **Act 393 (SB201, 2023 Regular Session)**

This act sets forth guidelines for electronic meetings for those agencies that can do so. Director Lymon provided a draft rule for consideration and focused on a few sections:

205: The Board cannot hold more than one-third of its meetings electronically and preferably not in succession.

207: Regarding the reception of a request for accommodation, we may only ask if the requestor, or the caregiver of such a person, has an ADA qualifying disability. Mr. McManus clarified that we can ask the type of accommodation needed, not the nature of the disability. Ms. Henton concurred and some discussion took place concerning advanced notice requirements and our ability to respond based upon when requests are received. Counselor Kolb stated that the Act is based in ADA guidance which should assist us in forming a policy.

209: Board members qualifying for special accommodations may participate in meetings electronically **without a restriction** regarding the number of meetings they are allowed to fully participate in virtually.

215: The Uniform Electronic Local Return and Remittance Advisory Committee (UELRRAC) qualifies to meet electronically without restrictions. Ms. Granier also suggested language be added to include any other potential future committees.

- **UELRRAC Nominees (LATA, LRA, LABI & SLCPA) - Update**

-SLCPA: Done. Current appointee to the committee will remain.

-LRA: Governor's office identified a selection and requested information on them.

-LABI: has confirmed a nominee; delay in responding was caused by their responding to LDR instead of LULSTB; submitting name to Governor's office.

-LATA: candidate bios were collected and distributed to Board members to review.

- **UELRRAC LATA Nominees Selection**

The Board considered five nominations from LATA for consideration, for which Chairman Krennerich presented by name and jurisdictions they collect for:

-Tiffany Delapasse (East Baton Rouge)

-Hollie Howard (Calcasieu)

-Philip Jackson (Caddo)

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- Kristy Sampey (Allen)
- Jeff Whitton (Bossier)

Following discussion of possible voting methods to select two candidates, a voice vote of two selections by each member, in roll call order, was chosen.

Round 1:	Granier	–	Delapasse and Howard
	McManus	–	Delapasse and Jackson
	Krennerich	–	Delapasse and Howard
	LaGrange	–	Delapasse and Whitton
	Henton	–	Delapasse and Whitton

Ms. Tiffany Delapasse was selected in the first round of nominations. A tie between Howard and Whitton required a second round of voting.

Round 2:	Granier	–	Howard
	McManus	–	Whitton
	Krennerich	–	Howard
	LaGrange	–	Whitton
	Henton	–	Whitton

Mr. Jeff Whitton was selected in the second round of nominations.

ON MOTION OF Debbie Henton, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to approve the nominations of Tiffani Delapasse and Jeff Whitton as the LATA appointees to the UELRRAC. The Board recognized and thanked all LATA nominees for their willingness to serve.

- **Tax Advisory Proposals Pursuant to PPM No. 50.3**

- **Taxability of magazines, newspapers, and periodicals**

Director Lymon stated that he is seeking guidance from LDR and that no meeting has been scheduled yet due to their transitory state following the election.

- **Ceramic Coatings, Sealants, and Auto Wraps**

A draft was submitted to Board members on August 18th. Mr. McManus had responded via email with a suggested adjustment to remove some redundant language on page 2, and shared a document highlighting the suggested change to board members present. Ms. Henton likewise suggested a modification. These

changes will be facilitated and shared with local collectors for their input.

- **Groceries/Meals Delivery Services**

Director Lymon reiterated that recent guidance **issued by the RSC** for marketplace facilitators may affect our determination. This matter affects locals more than it does the state, though discussions are awaited with LDR before proceeding.

6. Financial Reports

- **Financial Statements: October 2023**
- **Y-T-D Budget Comparison: October 2023**
- **Bills Paid Review/Approval: October 2023**

Director Lymon presented the various financial reports to the Board and reported no anomalies or matters of concern.

ON MOTION OF Shawn McManus, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month of October 2023.

Other Business

• **LATA - UELRRAC**

Chairman Krennerich stated that a LATA committee meeting will take place at its annual conference in December to discuss topics that the UELRRAC will be considering in regards to an online remittance system. She reminded Board members that **its 2019 RFP for this possibility** will be disseminated to committee members and serve as a great starting point. It will also be posted on the Board's website, with comments and input welcomed.

• **Election Day**

Mr. McManus reminded Board members that election day is this Saturday.

Public Comment

David Hall, administrator for Iberville Parish, commented that he did not receive notification from LATA requesting nominees to the UELRRAC. It was suggested that he would need to follow up with LATA.

Adjournment

ON MOTION OF Debbie Henton, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 12:28PM.