



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting
Thursday, April 13, 2023 ~ 1:30 PM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809

Zoom Link: <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	<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>
Karen Day White, LA Municipal Association	<u> P </u>
Debbie Henton, Police Jury Association of Louisiana (Vacant)	<u> A </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. Financial Statements – March 2023
3. FY 2023 YTD Budget Comparison - March 2023
4. Bill Payments – March 2023
5. FY 2023-2024 Budget Adoption Schedule

1. **Roll Call**

Chairman Krennerich called the meeting to order at 1:33PM. Acting Secretary McManus called the roll and a quorum was established.

2. **Adoption of the Agenda**

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to adopt the agenda of the April 13, 2023 meeting of the LA Uniform Local Sales Tax Board.

3. **Approval of the Minutes of the LA Uniform Local Sales Tax Board – 2/8/23 & 3/16/23**

ON MOTION OF Amanda Granier, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to approve the minutes of the meetings of the LA Uniform Local Sales Tax Board held February 8, 2023 and March 16, 2023.

4. **Remote Seller Commission Update**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections through March of 2023. The March collections for February sales and posted a 10.6% percent increase over the prior year performance, while the number of returns processed and number of open accounts continues to rise.

5. **Executive Director's Report**

• **Act 669 Update – Uniform Reporting for Collectors**

Director Lymon shared the finalized copy of the uniform reporting form that all local collectors will need to utilize to meet the requirements of Act 669. This document represents the culmination of all suggestions and considerations received and joint efforts made by the LLA and LULSTB since the passage of the Act in 2022. In an effort to coordinate its posting on our respective websites, the LULSTB will wait to post this form once the LLA is able to achieve its own website posting. At that time, we will also email the form to all local collectors. Chairman Krennerich mentioned she will ask that the LATA post it as an administrative document so that it can be accessed by local collectors. Ms. Granier suggested we also share it with the CPA society.

• **Act 685 Update – Development of a Single Electronic Return**

Director Lymon mentioned that the DOR received no public comment on the document and that it should have therefore been submitted to the two legislative committees already as it was due by March 31, 2023.

- **Lookup Tool – Hold Harmless Provision**

Director Lymon stated that his efforts to identify a single source of GPS data coordinates for every address in Louisiana had fallen short. It seems that a multitude of 911 boards, parishes, and individual jurisdictions maintain their own systems independently. This lack of coordination negatively affects our ability to further enhance our own efforts. Ironically, some he spoke to expressed a desire to utilize our data to support or supplant their own.

A brief discussion also reiterated the rule route as being the best way to proceed for future sharing of geographic information with the Board by local collectors.

It was also reported that an out-of-country IP address had accessed our lookup system and setup a script which was performing address searches in an automated fashion. The script was shut down, but security issues may need to be addressed to prevent similar occurrences. These might include the need to establish a login and password system, or CAPTCHA manual user verification process. It was reiterated by members that the Board desired the ability for users to have anonymity, as it was felt this allowed for greater usage and eliminate any concern that users could have about their usage being identifiable. The Board will do its best to maintain this position while taking steps to safeguard its valuable data.

- **FY 2023-2024 Budget Adoption Schedule**

A memo was shared by Director Lymon with the Board containing various dates in May and June of 2023 relating to our budget process. A brief discussion of items of note were raised including seminars and travel, and the need to incorporate MERS contributions in a non-retroactive manner.

6. Financial Reports

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

Director Lymon presented the various financial reports to the Board.

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the months of January and February of 2023.

Other Business

Chairman Krennerich reminded Board members that Tier 2.1 Personal Financial Disclosures for 2022 are due to the LA Ethics Commission in May. She also extended an invitation to members that the Board would sponsor an attendee to the SEATA conference if anyone wanted to attend but was not covered by their local agency.

Ms. Granier raised the filing of HB 558. Director Lymon and Chairman Krennerich gave a brief overview of the bill which would alter the function of the LULSTB and provide it with a great deal of additional responsibilities and duties in regards to state and local tax collection. Some challenges that exist presently for the Board would need to be addressed should this bill be passed, due to its statewide effects on local collectors and taxpayers. Legal Counsel Kolb stressed the importance of gaining feedback from all interested parties in timely fashion while the bill was still in the Committee stage.

Public Comment

No one from the public in attendance at the meeting or via Zoom requested to speak.

Adjournment

ON MOTION OF Amanda Granier, SECONDED BY Karen White, AND CARRIED, the Board voted to adjourn at 2:25PM