**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**August 9, 2018**

**Regular Meeting**

The Louisiana Uniform Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on Wednesday, August 9, 2018 at 10:00 am.  The following board members were in attendance:  Donna Andries, Amber Hymel, Tiffani Delapasse, Mark West (Proxy for Roland Dartez), and Amanda Granier (Proxy for Janet Pope, who was also in attendance).  Absent:  Mike Ranatza and John Gallagher. Greg Ruppert arrived at 10:15am.

**OLD BUSINESS:**

* Motion by Amanda Granier, seconded by Tiffani Delapasse to approve the Board minutes of the July 11, 2018 Special Board meeting. Item unanimously passed.

**EXECUTIVE DIRECTOR’S REPORT NOT REQUIRING BOARD VOTE**

* Mr. Bergeron reported to the Board on the following items:
	+ Mr. Bergeron presented a revised draft of the VDA policy, dated August 7, 2018. The revised draft reinstated the anonymous request option, elaborated on the parameters of a qualified applicant and also removed the Board as the recipient of any of the taxpayer’s documents as a result of the VDA request. Mr. Cline then explained the changes in detail.
		- Board members requested more directives on requestors that are under audit or have been contacted by the jurisdictions before the request was made to the Board. In addition, penalties and interest will need to be addressed further as it pertains to ineligibility or extenuating circumstances that may be applicable to taxpayers making the requests for a VDA.
		- Also the Board would like to see the VDA application and approval process be available on the website once ready for presentation to the public.
	+ Mr. Bergeron reported on an Information Exchange meeting, he and Mr. Cline attended in West Baton Rouge Parish. They presented their PLR drafts the Board was working on and as a result received suggestions that led to the removal of any reference to the individual collectors out of the policy.
		- The draft has to also address how to handle if a taxpayer chooses to pull out of the PLR processes and what are the Board’s options at that point.
		- The option to add a charge for requesting a PLR was also discussed and will be revisited after the rule is ready for promulgation.

**NEW BUSINESS:**

* Tiffani Delapasse made a motion that was seconded by Greg Ruppert to add to the agenda the item to approve and pay any outstanding bills presented at this time by the Executive Director. The motion was approved unanimously by a roll call vote.
	+ Tiffani Delapasse then made a motion to approve the payment of the bills presented. The motion was seconded by Amanda Granier and approved unanimously by the Board.
* Greg Ruppert provided everyone a copy of the software RFP draft agreement for review. He did stress the dates are very aggressive and releasing as is the deadlines would be very difficult to make for any interested providers. He also notated what items the RFP does not address due to the January 1, 2019 date provided.
	+ It was determined that the Board would recommend that January 1, 2019 be deemed the date that collection commences under the 302K program with the State and the option to remit will no longer be voluntary, but mandatory. The Board would like to set the date of July 1, 2019 as the date to have fully functional software in place that will collect at each jurisdiction’s correct taxing rate.
	+ Tiffani Delapasse presented a tax rate matrix that she and Mark West created that the Board may utilize in the development of the desired taxing software.
* JA Cline introduced a request from the Department of Revenue for the Board’s review of a regulation for the Farmer’s Exemption. He suggested that a policy be implemented on how to contact local collectors for their input and also a timeline needed from the LDR in order to have ample time to address their requests. It was decided Mr. Cline will research further and present a suggested procedure at the next meeting.
* Mr. Bergeron updated the Board on the revised Board travel policy with respect to overnight stays, rental cars, etc. in reference the LA State travel policies. A hierarchy of approvals was explained, along with a expense form template to be used.
	+ The Board would like to see guidelines addressing cancellations added to the policy.
* The Board addressed the possibility of changing the date of the September meeting. It was determined that we would be open to moving the meeting to either September 24, 25, or 26. The move would depend on the date the Remote Seller’s Commission chooses as their date.

**EXECUTIVE SESSION**

* A motion was made by Amanda Granier, seconded by Tiffani Delapasse to go into Executive Session to discuss current litigation.
	+ Executive Session was entered at 12:32pm and exited at 12:56pm

**ADJOURN**

Motion to adjourn at 12:58pm was made by Tiffani Delapasse and seconded by Greg Ruppert and unanimously passed by board.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_/s/    Donna Andries, Chairperson

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_/s/   Greg Ruppert, Vice Chairperson