**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**March 14, 2019**

**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 March 14, 2019 at 10:00 am.

Chairperson Ruppert called the meeting to order at 10:04 am and requested roll call.

The following board members were in attendance at roll call:  Gregory Ruppert (proxy for Michael Ranatza), Chairperson, Amber Hymel, Jeanine Theriot, Karen White (proxy for John Gallagher), Amanda Granier (proxy for Janet Pope) and Mark West (proxy for Guy Cormier). Absent: Donna Andries and Tiffani Delapasse.

It was moved by Ms. Granier, seconded by Ms. Theriot and carried that the agenda be adopted as presented.

As requested by the Chair, Ms. Theriot motioned and Ms. Hymel seconded to suspend the approval of the minutes from the February 14, 2019 Regular Meeting and the February 21, 2019 Special Meeting because Ms. Delapasse was unable to attend and there was no hard copy of the minutes provided to the Board. The motion passed unopposed.

*Executive Session*

* The Board entered executive session at 10:06 am to discuss ongoing litigation *– West Feliciana Parish Government et al v State of Louisiana, Office of Motor Vehicles, et al.*
* The Board ended the executive session at 11:01 am.
* The Chairman moved to instruct Andrew Kolb, Board attorney, to file the necessary appeal paperwork on behalf of the Board in the matter *West Feliciana Parish Government et al v State of Louisiana, Office of Motor Vehicles, et al.* The motion was seconded by Karen White. After discussion by the Board, a roll call vote was held with the following results:
	+ Yays: Greg Ruppert, Jeanine Theriot, Mark West, Karen White, Amanda Granier, Amber Hymel
	+ Nays: None
	+ Absent: Donna Andries, Tiffani Delapasse

*Executive Director’s Report*

* The Financial Statements through February 28, 2019 were presented by Roger Bergeron, Executive Director, to the Board for review.
	+ Mr. Bergeron noted that the revenue reported of $934,125 included a carryforward from the prior fiscal year of $470,000. He also provided an itemized report of revenues from the Office of Motor Vehicles that reconciles to the financial statements as presented.
* It was moved by Ms. Granier moved, seconded by Ms. Hymel and unanimously moved to approve the January 2019 bills paid as presented.
* Ms. Theriot made a motion, seconded by Mr. West to authorize the Executive Director to pursue, on behalf of the Board, an author to submit draft legislation for a Uniformity Rule authorization through the BTA.
* A motion was made by Mr. West and seconded by Ms. Granier to pursue draft legislation for Emergency rule procedures as well and to seek advice from Board counsel during the legislative process.
* The Board discussed providing informal advice on point of sale, specifically in relation to R.S. 47:337.12, temporary storage exemption certificates, and third party delivery services. Mr. Bergeron has asked J.A. Cline to provide information to the Board at a future meeting to assist in determining if action should be taken by the Board.
* Ms. Hymel requested that Mr. West share issues discussed at local IEM meetings he attends on behalf of LATA with the Board to assist in identifying potential areas where guidance could be issued.

*Adoption of PPM 50.4 Requests to Attend Protest Hearings*

* The Board received a draft proposal of PPM 50.4 in their packet.
* Ms. Theriot noted that the MOU referenced in the PPM was not attached to the document included in the packet. Mr. Bergeron agreed to send the MOU by email to Board members.
* A motion was made by Ms. Theriot and seconded by Mr. West to adopt PPM 50.4 as submitted. The Board passed the motion without discussion.

*Adoption of PPM 40.3 Applications for Voluntary Disclosure Agreements*

* Drafts of PPM 40.3, a VDA Application form, and a VDA Recommendation for Approval letter were distributed to Board Members for review.
* Mr. Bergeron discussed that he has been working with Mr. Cline and Rick Mekdessie, regarding the automation of the VDA applications and documents. He mentioned that confidentiality issues need to be considered such as use of personal computers and cell phones when corresponding on these submissions.
* Chairman Ruppert discussed adding an item to the next meeting agenda regarding hiring Mr. Cline as an employee of the Board versus maintaining contract employee status.
* Ms. Theriot motioned, Ms. White seconded, and the Board unanimously approved adoption of PPM 40.3 as written to be effective May 1, 2019.

*Other Business*

* There was no other business addressed by the Board.

*Adjournment*

A motion to adjourn at 12:03 pm was made by Ms. Granier, seconded by Ms. Hymel and unanimously passed by the Board.

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