**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**June 13, 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 June 13, 2019 at 1:30 pm.

***Roll Call***

Chairperson Ruppert called the meeting to order at 1:34 pm. Mr. Ruppert welcomed Ms. Krennerich to the Board as the administrator representative for LMA. He then requested roll call from the newly appointed secretary, Ms. Krennerich. The following board members were in attendance:  Chairperson, Gregory Ruppert (proxy for Michael Ranatza), Jeanine Theriot, John Gallagher, and Mark West (proxy for Guy Cormier), Amanda Granier (proxy for Janet Pope), Amber Hymel and Kressynda Krennerich. Also present were Executive Director Roger Bergeron and Andrew Kolb, counsel for the Board.

***Adoption of Agenda***

A motion was made by Ms. Theriot, seconded by Ms. Granier and carried to amend the agenda to include the approval of the minutes from the April 11, 2019 and May 19, 2019 meetings. A motion was made by Ms. Granier, seconded by Ms. Theriot and carried to accept the agenda as amended.

***Minutes Approval***

There was a motion by Ms. Granier, seconded by Ms. Hymel and carried to accept the minutes of the April 11, 2019 meeting. Mr. Bergeron offered two amendments to the May 19, 2019 minutes: 1) the company who performed the review of FY 20218-2019 was Kolder, Slaven & Co., LLC – not Faulk & Winkler; 2) the meeting adjourned at 12:09pm – not 12:094pm. A motion was made by Ms. Theriot, seconded by Ms. Hymel and carried to accept the minutes with amendments of the May 19, 2019 meeting.

***Budget/ Financial Reports***

* Mr. Bergeron provided the amended FY18-19 budget per RS 39:1311 to Board members for review. A motion was made by Ms. Theriot, seconded by Ms. Granier and carried to approve the FY 18-19 budget as presented.
* Mr. Bergeron provided the FY19-20 budget to Board members for review. A motion was made by Mr. Gallagher, seconded by Ms. Granier and carried to adopt the FY 19-20 budget as presented.
* Mr. Bergeron provided current financial statements to the Board members for review.
* Mr. Bergeron provided May 2019 paid bills to the Board members for review. A motion was made by Ms. Granier, seconded by Ms. Theriot and carried to approve the May 2019 paid bills.
* A motion was made by Ms. Hymel, seconded by Ms. Theriot and carried to ratify the Board’s audit to Kolder, Slaven & Co., LLC.

***PPM/Forms Introductions***

* **PPM No. 10.3 Employee Ethics** was introduced by Mr. Bergeron. Mr. Cline, contractor with the Board, provided public comment information. Amendments were offered to include Board members and contractors as well as cross reference financial reporting to the PPM. Further revisions are needed before a motion to approve.
* **PPM No. 20.5 Records Management Program** was deferred to allow time to establish a new office location. To comply with the July 1st deadline, a motion was made by Ms. Theriot, seconded by Ms. Krennerich and carried to appoint Mr. Bergeron as Records Management Officer for the Board.
* **PPM No. 30.1 Financial Disclosure Statements** was introduced by Mr. Bergeron. A motion was made by Ms. Theriot, seconded by Ms. Hymel and carried to suspend the first reading rule and adopt PPM No. 30.1 as presented.
* **PPM No. 40.3 Application for Voluntary Disclosure Agreements** was introduced by Mr. Bergeron. Mr. Mekdessie, contractor with the Board, provided public comment information on the website flow of the application process. Testing will continue through June. Mr. Matt Zagotti, representing Ryan, LLC, inquired about the “look back period” of a VDA. Ms. Hymel requested that Jefferson Davis Parish be changed to “Jeff Davis” to limit the amount of erroneous registrations for Jefferson Parish. Ms. Theriot suggested having website notifications sent to two local collector representatives. A motion was made by Ms. Theriot, seconded by Ms. Granier and carried to adopt PPM No. 40.3.
* **Form SB-5012** was introduced by Mr. Bergeron for the first reading by the Board. Amendments were offered to include “non-transferable” and “user liability” language to the form. Ms. Granier volunteered to convert the form to a fillable PDF format.

***Other Business***

* A motion was made by Ms. Granier, seconded by Ms. Theriot and carried to extend the contract for J.A. Cline, Jr. to 7-31-19.
* A motion was made by Ms. Theriot, seconded by Ms.Krennerich and carried to allow Mr. Rupport to meet with a technology vendor for information need to proceed with website enhancements.
* Mr. Ruppert provided an update on the “look up tool” project. All rates and local exemptions should be ready to submit to URRAC and Remote Sellers Commission by month end. Mr. West suggested having statutory requirements adding the Board to the list of agencies that must be notified of sales tax rate changes. He also suggested making optional exemptions allowable only on the first of each quarter to be consistent with rate changes. Ms. Granier suggested a disclaimer for collectors to be held harmless if not properly notified of annexations. She also inquired about having an historical feature included in the program.
* Mr. Rupport is developing an RFP for a sales tax return and remittance system for the Board.
* Ms. Theriot will request addition information be included on the Direct Marketers list provided by the Remote Sellers Commission. Collectors need the effective date and final date of each account since taxpayers are not subject to incremental tax if sales tax is collected and paid to approved Direct Marketers.
* Mr. Bergeron presented the Board with draft resolutions for Donna Andries and Tiffani Delapasse in recognition and appreciation for their service on the Board. Ms. Theriot volunteered to create the resolutions for their official presentations.

***Executive Session***

* After a motion made by Ms. Granier, seconded by Ms. Hymel and carried, the Board entered executive session at 4:02 pm 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 4:46pm.

***Adjournment***

A motion to adjourn at 4:50 pm was made by Ms. Theriot, seconded by Ms. Hymel and unanimously passed by the Board.

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