**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**February 21, 2019**

**Special Meeting**

The Louisiana Uniform Local Sales Tax Board held a special meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on February 21, 2019 at 10:30 am.

Chairperson Ruppert called the meeting to order at 10:29 am and requested roll call.

The following board members were in attendance:  Gregory Ruppert (proxy for Michael Ranatza) , Chairperson, Jeanine Theriot, Donna Andries, Tiffani Delapasse, John Gallagher, and Mark West (proxy for Guy Cormier). Attendance by phone:  Amber Hymel and Janet Pope.

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

*Executive Session*

* There was a motion made by Ms. Andries, seconded by Ms. Theriot and unanimously passed to enter into Executive Session to discuss ongoing litigation. The Board entered executive session at 10:31 am. Guy Cormier, Police Jury Executive Director, was included with the approval of the Board.
* On a motion by Ms. Theriot and seconded by Ms. Andries, the Board ended the Executive Session at 11:06 am.

*Other Business*

* Mr. Ruppert reminded the attendees that Andrew Kolb, counsel for the Board, was granted authority by the Board at the February 14, 2019 meeting to proceed with an appeal of the final judgment of the *West Feliciana Parish Government et al v. State of Louisiana, Office of Motor Vehicles, et al* “if it became necessary”.
* Ms. Theriot expressed that based on the ambiguity of the oral decision made by Judge Fields and the amended draft legislation presented by opposing counsel that it appeared that a resolution with the plaintiff would not be reached and that it was the position of the Sheriff’s Association that Mr. Kolb should move forward with necessary steps to appeal the judgment to the Supreme Court.
* Ms. Theriot motioned that Mr. Kolb be authorized to pursue a judgment with the plaintiff and to appeal said judgement as allowed by law. The motion was seconded by Ms. Andries.

*Discussion*

* + Discussion followed in which Roger Bergeron, Executive Director, requested guidance from Mr. Kolb on the financial authorization of the Board regarding current funds held and any additional funds received. Mr. Kolb stated that the judgment would likely address the future disbursement of funds, but as long as the case was under appeal, there should be no issue with the Board disbursing the currently held funds within the legal guidelines provided by the existing budget. Mr. Ruppert expressed that it was likely that no further disbursements would be forthcoming based on the district court’s current decision although that decision would ultimately be made by the Louisiana Office of Motor Vehicles (OMV).
	+ Because Ms. Hymel and Dr. Pope, the School Board Association representatives on the Board, were unable to attend the meeting in person and were therefore unable to vote, Ms. Hymel requested that the School Board Association opposition to the motion made by Ms. Theriot be recorded in the official record. She appealed to the Board to attempt to schedule a meeting with opposing counsel and any representatives from the plaintiff’s organizations willing to participate to discuss alternatives other than the ones presented to date to avoid moving forward in the litigation.
* Ms. Theriot withdrew her original motion.

*Additional Discussion*

* + Multiple Board members expressed that they would not oppose a meeting between the School Board representatives, opposing counsel and any other Board members wishing to participate, if those representatives were able to schedule that meeting in a timely fashion and Mr. Kolb was included in any discussions.
	+ Mr. Kolb stated that he would be available the week of February 25 – March 1, 2019.
* Ms. Theriot made a motion stating that Mr. Kolb would be authorized to pursue a judgment with the plaintiff and to appeal said judgement as allowed by law only if no mutually acceptable resolution has been reached with opposing counsel regarding the funding of the Board by 5:00 pm on Friday, March 1, 2019. The motion was seconded by Ms. Andries and was unanimously passed by those members present.

*Adjournment*

A motion to adjourn at 11:16 am was made by Ms. Theriot, seconded by Mr. Gallagher and unanimously passed by the Board.

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