



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, November 18, 2021 ~ 1:30 PM
MPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

MEMBERS & PROXIES PRESENT (P) / ABSENT (A):

Members:

Dr. Janet Pope, LA School Board Executive Director	__A__
Mike Ranatza, LA Sheriff's Association Executive Director	__A__
John Gallagher, LA Municipal Association Executive Director	__A__
Guy Cormier, Police Jury Association of Louisiana Executive Director	__A__
Amanda Granier, LA School Board Association Appointee	__A__
Shawn McManus, LA Sheriff's Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee, Vice Chairman	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	__P__

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	__P__
Gregory Ruppert, LA Sheriff's Association, Chairman	__P__
Karen Day White, LA Municipal Association	__P__
_____, Police Jury Association of Louisiana (Vacant)	_____

STAFF PRESENT:

J. Roger Bergeron, Executive Director	__P__
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OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Darlene Allen, Louisiana Department of Revenue
Renee Roberie, Remote Sellers Commission
Administrators participating via the Zoom Web Conferencing platform.

Each member of the Board received the following documents prior to the meeting:

1. 11/18/2021 Meeting Agenda
2. 10/14/2021 Meeting Minutes
3. 10/31/2021 Financial Statements
4. FY 2021 YTD Budget through 10/31/2021
5. Bill Payments Month Ending 10/31/2021
6. Louisiana Audit Compliance Questionnaire
7. PPM 40.4 Multi-Parish Audit Program Draft

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Roll Call

Chairman Ruppert called the meeting to order at 1:30 PM. The secretary called the roll and a quorum (5 members / proxies or more in attendance) was established.

Adoption of the Agenda

ON MOTION OF Shawn McManus, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to adopt the agenda of the 11/18/2021 meeting of the LA Uniform Local Sales Tax Board. No public comment.

Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)

ON MOTION OF Karen White, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held 10/14/2021. No public comment.

Remote Seller Commission Update – Renee Roberie, Executive Director

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for October 2021. See attached reports.

Board Member Requests

- API Fee for Service Contracts – Chairman Ruppert
 - This is for the Board Look Up Tool and how to handle granting access to the private sector and also collectors, contract audit firms and other governmental agencies.
 - Chairman Ruppert asked LULSTB Board Attorney, Andrew Kolb to research the issue and to develop contracts for each of those possible scenarios where the board's look up tool could be used by others.
 - Mr. Kolb described three categories or "buckets" of entities:
 - Local Collectors and their contract auditors
 - Taxpayer / Dealers through an API connection
 - Other Governmental Entities such as the LA Department of Revenue and the Remote Sellers Commission.
 - Mr. Kolb has been drafting agreements for each of those categories to memorialize access to the application.
 - There's no fee to the Local Collectors for access to the bulk look up for those Parishes contributing to the board funding.
 - Third party agents such as contract auditors, there would be a separate agreement that references their agreement with the Local Collectors.
 - Taxpayer / Dealers through the API connection, a similar agreement would be drafted discussing use of the data and access to the app for purposes of compliance with local sales and use tax requirements.
 - Other Governmental Entities (LDR, RSC) would have Cooperative Endeavor Agreements (CEAs).

Executive Director's Report

- **Adoption of Advisory 20-003**

ON MOTION OF Karen White, SECONDED BY Greg Ruppert, AND CARRIED, the Board voted to adopt Advisory 20-003 without objection.

- **Adoption of Resolution – Louisiana Audit Compliance Questionnaire**

ON MOTION OF Kressy Krennerich, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to adopt the resolution for the audit compliance questionnaire without objection.

- **Introduction of PPM 40.4 Multi-Parish Audit Program**
 - Establishes a framework by which the LULSTB can move toward an MPA pilot program.
 - Drafts were submitted to members of the LULSTB during the prior week. Mr. Bergeron received one board member comment and recirculated the draft to the board.

Financial Reports

1. 10/31/2021 Financial Statements
2. FY 2021 YTD Budget through 10/31/2021
3. Bill Payments Month Ending 10/31/2021

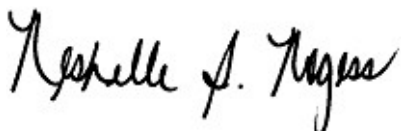
ON MOTION OF Kressy Krennerich, SECONDED BY Karen White, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending 10/31/2021.

Other Business

The Louisiana Association of Tax Administrators 55th Annual Conference will be held Wednesday, 12/8/2021 through Friday, 12/10/2021 at The Renaissance Hotel in Baton Rouge, LA

Adjournment

ON MOTION OF Shawn McManus, SECONDED BY Karen White, AND CARRIED, the Board voted to adjourn at 1:42 PM.



Neshelle S. Nogess, Secretary