



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, May 9, 2024 ~ 1:00 PM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

This meeting will be available via Zoom. Members of the public are encouraged to provide comments to the Zoom chat function. See link below:

<https://us06web.zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFBlc3Q1UT09>

Meeting ID: 939 5510 9963 Passcode: 663831

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

Members:

Dr. Janet Pope, LA School Board Executive Director	<u>A</u>
Mike Ranatza, LA Sheriff's Association Executive Director	<u>A</u>
Barney Arceneaux, LA Municipal Association Executive Director	<u>A</u>
Guy Cormier, Police Jury Association of Louisiana Executive Director	<u>A</u>
Amanda Granier, LA School Board Association Appointee – Vice Chairman	<u>P</u>
Shawn McManus, LA Sheriff's Association Appointee	<u>P</u>
Kressy Krennerich, LA Municipal Association Appointee - Chairman	<u>P</u>
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	<u>P</u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u>P</u>
Jessica Knight, LA Sheriff's Association	<u>P</u>
Romy Samuel, LA Municipal Association	<u>A</u>
David Hall, Police Jury Association of Louisiana	<u>A</u>

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	<u>P</u>
Dewanna Trask, Sales Tax Analyst	<u>P</u>

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb, LULSTB Executive Counsel
Renee Roberie, Remote Sellers Commission Executive Director
Darlene Allen, LATA Executive Director
Tiffani Delapasse, Tax Administrator, East Baton Rouge Parish
Administrators participating via the Zoom Web Conferencing platform.

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

1. Meeting Agenda
2. Meeting Minutes from the March 21, 2024, and April 25, 2024
3. LULSTB FY 2024-2025 Budget Adoption Schedule
4. Financial Statements - March 2024 and April 2024

Minutes of the Regular Meeting
Thursday, May 9, 2024 ~ 1:00 PM
Page 2

5. YTD Budget Review – March 2024 and April 2024
6. Bill Payments Report – March 2024 and April 2024
7. Project Manager Position – Salary Chart, Position Description, & Pay Scale Data

1. Roll Call

Chairman Krennerich called the meeting to order at 1:02 PM. The secretary called roll and a quorum (6 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Amanda Granier, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adopt the agenda of the May 9, 2024, meeting of the Louisiana Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held 3/21/24 and 4/25/24.

ON MOTION OF Neshelle Nogess, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held March 21, 2024, and April 25, 2024 with noted corrections: correct spellings of agenda item #2 Neshelle Nogess' name, agenda item #3 the word "Executive"; in Public Comment section to add "Louisiana" between Southeastern and University to correct the name of SLU.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the months of March and April 2024.

- March-- \$46,818,162 which is an increase of \$10M from same period in 2023. There were 9,991 new accounts opened and approved.
- April--\$53,890,535.78 which is an increase of \$4M from same period in 2023. There were 10,133 new accounts opened and approved.

The Commission is averaging 35 new accounts per week, and over \$1.7 Billion in total collections thus far.

5. Executive Director's Report

- **ACT No. 375 (2023 Regular Session) Update—Single Filing and Remittance System**

Lookup Tool Hold Harmless Provision—Update- No change since last update.
UELRRAC Nominees (LATA, LRA, LABI & SLCPA) Update- UELRRAC is fully staffed with the addition of Rachael Averitt.

- **Tax Advisory Proposals Pursuant to PPM No. 50.3-** No change since last update.
Taxability of Magazines, Newspapers, and Periodicals—Update
Groceries/Meals Delivery Services—Update
- **Louisiana Asset Management Pool (LAMP)—Update-** Account has been established and is functioning. The first deposit was made on Monday, May 6, 2024; \$2M was moved from the operating account to LAMP. Chairperson Krennerich and Secretary Nogess authorized the deposit.

ON MOTION OF Chairperson Krennerich, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to add a 2nd depositor, Secretary Nogess, to the LAMP account for purposes of an additional authorized signer for emergency situations, in the absence of the Executive Director.

- **TaxWatch API Modification Proposal—Update-** In the process of meeting with OTS to decide if a new agreement is needed for TaxWatch.

The board received the invoice for \$84K for TaxWatch from OTS that it had been anticipating but had not received.

- **FY 2024-2025 Budget Adoption Schedule—**as written, see handouts.

According to Executive Director Lymon, the Budget Schedule does not require formal approval. On May 13, 2024, there will be an advertisement in the Advocate of the Board's budget summary and a notice of public hearing to occur on Friday, May 29, 2024, at the Board's office at 1:00 PM.

Executive Director Lymon went over the budget for members, highlighting a substantial increase from last year of 25% or \$207,464, which includes an increased amount for salaries and professional services, including the Project Manager position and an additional \$4K for the Administrative Assistant position.

Executive Director Lymon also discussed the possibility of the Project Manager position in account category 120 of the budget being filled on a part-time basis, eliminating the need for retirement benefits but still having to pay social security and Medicare benefits.

Executive Director Lymon further reported that the Multi-Parish Audit part-time position is still listed in the budget because there have been reports that multi-parish audits are forthcoming. Executive Director Lymon stated that he would be comfortable removing that line item and adding it back if it becomes necessary. It was decided that this line item would remain in the budget as presented.

Minutes of the Regular Meeting
Thursday, May 9, 2024 ~ 1:00 PM
Page 4

In the Technology section of the budget, there is an allowance for increased cost of services with TaxWatch and potential increases with services from Smarty Streets.

There was a brief discussion about VDA's and taxpayers asking for substantial bulk lookups. Amanda Granier observed that the rates may not be correct for past periods, Executive Director Lymon agreed.

Executive Director Lymon continued by saying that the LULSTB building rent will increase and is attributable to the annual escalation, increase in square footage, and build-out expenses. Also, additional furniture costs will be incurred after renovations are completed.

Shawn McManus asked for clarification on the rent increases. Executive Director Lymon explained that there is a 2% escalation clause in the contract and that an estimated \$33K for renovations. Those renovations will increase the square footage of the LULSTB office space and accordingly increase the rent which is based on total square footage.

Executive Director Lymon stated that page 3 shows the public notice to be printed in the Advocate, as per the Local Government Budget Act.

Amanda Granier asked about the proposed expenditure on p.2 of \$52K, and asked if that cost was for the changes the board would like to implement? Executive Director Lymon stated that amount is included for when the board exceeded lookups allowed per the TaxWatch contract.

Executive Director Lymon stated that the board cannot adopt a budget prior to the public hearing on the budget.

6. Financial Reports

- **Financial Statements: March 2024 and April 2024**—No anomalies, April 2023 looks different than April 2024 because of the inconsistent timing of when revenues are deposited.
- **Y-T-D Budget Review: March 2024 and April 2024**—No risk or concern of exceeding budget. With two months left in the FY, 59.42% of the budget has been used.
- **Bills Paid Review/Approval: March 2024 and April 2024**—Bill payments are usual and customary.

Chairperson Krennerich asked about the board's quest to get a telephone. Executive Director Lymon responded that there are no local land lines into the building, but that we settled on Magic Jack, a VOIP provider, which allows calls through the internet router or computers.

ON MOTION OF Shawn McManus, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending March 31, 2024, and April 30, 2024.

7. Other Business

- **Project Manager Position Discussion** – See handout. The Project Manager will be the point person for vendors, board, and advisory committee. The proposed salary is based on independent research of other platforms for similar jobs (Indeed, ZipRecruiter, etc.), and is open to discussion. The job description is based on information received from UELRRAC, OTS, Louisiana State Civil Service, and other research performed.

Shawn McManus asked if the posting allows the flexibility to expand the type of employee. Executive Director Lymon explained that we would be limited to \$74,999 for the duration if a professional services contract was pursued. The rationale for the part time position is at 35 hours per week (maybe \$40/hour) rate subject to change. This position would be approximately in the Civil Service 3rd quartile for pay in a similar type of position.

ON MOTION OF Amanda Granier, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to direct the Executive Director to post the Project Manager position as written.

Public Comment

None

Adjournment

ON MOTION OF Jeff LaGrange, SECONDED BY Neshelle Nogess, AND CARRIED, the Board voted to adjourn at 2:00 p.m.