**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**July 9, 2020**

**Regular Meeting**

The Louisiana Local Sales Tax Board held its regular meeting via Zoom on July 9, 2020 at 1:30 PM.

***Roll Call***

Chairperson Rupert called the meeting to order at 1:30 PM and called roll. The following members were present: Gregory Ruppert (proxy for Mike Ranatza), Amanda Granier, Jeff LaGrange, Kressynda Krennerich and Amber Hymel.

***Adoption of Agenda***

Ms. Granier submitted a motion, seconded by Ms. Krennerich and approved by the members to adopt the agenda as posted for the July 9, 2020 meeting.

***Approval of Minutes from the May 21, 2020 Regular Meeting and the June 18, 2020 Special Meeting***

Ms. Hymel submitted a motion, seconded by Ms. Granier and approved by the members to accept the Minutes as written for the May 21, 2020 meeting. Mr. Jeff LaGrange submitted a motion, seconded by Ms. Granier and approved by the members to accept the Minutes as written for the June 18, 2020 meeting.

***Remote Seller Commission Update (K. Krennerich)***

Ms. Krennerich reported the commission held its regular meeting by Zoom on July 9, 2020 and provided the following updates:

* The commission’s website and portal went live July 1, 2020 as scheduled.
* The Commission converted 732 accounts that met the economic threshold as a remote seller through the direct marketer program. Also, 32 new accounts have registered.
* The Commission elected Darlene Allen chairperson and Jeff LaGrange as co-chair for the 2020-2021 fiscal year. Mr. LaGrange will provide remote seller updates in the future.
* The Commission is performing final testing for the remote seller return. The return will become available on August 3, 2020.

***Board Member Requests***

* HR 31 Board Appointment (Ms. Krennerich) – Ms. Krennerich received questions about who would represent the Board – Mr. Kolb or a seasoned sales tax attorney in private practice. After much discussion, Ms. Granier submitted a motion to appoint Mr. Kolb if the Board’s attorney is required for the appointment and Mr. Pat Amadee if an outside attorney can represent the Board. Ms. Hymel seconded. The motion was passed by the members.
* Consider Funding Agreement Alternatives (Doctor Pope) – Dr. Pope suggested a workgroup to discuss how to charge local collectors who opt to not sign the funding agreement for their parish. Currently, 45 parishes have either signed or indicated they will sign the agreement. Mr. Kolb acknowledged the Board could contract for individual services. After much discussion, it was agreed to reach out to those parishes that have not yet signed and for the Board to reconsider its position at July 31, 2020. Mr. Kolb added that the 85% threshold had to be met by June 30th. He agreed to draft an addendum extending the date for those parishes that have already signed agreements. The members engaged in additional discussions regarding funding and the future of the Board.

***Executive Director’s Report***

* **Board Funding Agreements:** Since this matter was addressed while discussing funding agreement alternatives, no further discussion was needed.
* **Multi-parish Refund Program–Status:** The programming work has been completed and is now in testing. Projected roll out is planned for July 15, 2020 pending any changes.
* **Look Up System/Issuetrak Update (Mr. Mekdessie):** A training seminar is being developed to instruct collectors on submitting rate and jurisdiction changes. Collectors will be able to enter changes into the system and track their progress.
* **Look Up System Update:** Data in the Look Up System is current. The system is in production and can be provided to taxpayers and collectors. The members also discussed default rates when an address is unavailable.
* **Advisory Draft – 20-003 Assessment of Audit Costs (adoption):** The Executive Director discussed changes to the draft since the last meeting and requested adoption. Kim Tyree of Calcasieu Parish asked if the draft policy could be sent to other collectors before adoption. The members agreed to make the draft available to all collectors and request input for discussion at the next meeting.
* **Notice of Assessment 47:337.51 (A) Act 309:** The Executive Director discussed the form and modifications recommended by an attorney familiar with the issue. The form is a guide for use by the parishes. Local collectors should consult their attorney before adopting the form.
* **FY 20-21 Contracts – Professional Services (4):** All of the contracts are included in the budget. 1) The research analyst agreement has the same terms as last year with some added boiler plate language. 2) The web hosting contract with Thecla, Inc. (Blue Goat Systems) is scheduled for 12 months. 3) The Executive Director asked if the IT consultant contract with Thecla, Inc. scheduled for 12 months at $85 p/hour up to 600 hours could be extended to 2-years. It was agreed to do so. 4) The webinar presenter contract is a $500 fee for an educational presentation. The Executive Director has authority to sign these agreements.
* **Watch Systems – Sublicense renewal:** The Office of State Technology has informed the Executive Director that the renewal of the subcontract with Watch Systems is due.

***Financial Reports***

* **Statements as of 06/30/20** – The Executive Director presented the financial statements prepared by Faulk & Winkler.
* **Y-T-D Budget Review** – The year to date budget comparison was provided. No adjustments were required.
* **Bills Paid, Manual checks issued** – These items included a manual check and bills paid through Bill.com. Ms. Granier offered a motion to approve the bills paid and year to date budget review. Ms. Krennerich seconded the motion and it was passed.
* **Financial Reporting Requirements – FY 2019-20** – Since the Board has no revenue source, a full audit for fiscal year ended June 30, 2020 might not be required. This will be confirmed.

***Other Business***

Mr. Mekdessie inquired if a time limit could be placed on discussion since the Zoom recordings were becoming extremely large. Mr. Kolb informed the Board that reasonable limits could be placed on discussion for each person. But all participants must be allowed to speak.

***Adjournment***

A motion to adjourn was made by Mr. LaGrange at 4:00 PM, seconded by Ms. Granier and approved by the Board.

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**Notice and Certification to Hold Video Conference Meeting**

**Louisiana Uniform Local Sales Tax Board**

In an effort to reduce and limit the spread of COVID-19 in Louisiana, and to preserve the health and safety of all members of the public, Governor John Bel Edwards has extended the COVID-19 Public Health Emergency (see 84 JBE 2020) and ordered that it is necessary to limit public gatherings in a single place at the same time in an effort to avoid individuals being in close proximity to one another. As a result of the public emergency, the limitations imposed on public gatherings and personal interactions, the need to observe social distancing, and the need for a number of Board members to travel to any physical meeting location from multiple parishes, the Executive Director of the Louisiana Uniform Local Sales Tax Board hereby certifies that in order to protect the health, safety, and welfare of the public and the Members and staff of the Louisiana Uniform Local Sales Tax Board, and because the Louisiana Uniform Local Sales Tax Board is otherwise unable to operate due to quorum requirements, it is necessary to conduct the Louisiana Uniform Local Sales Tax Board Meeting on July 9, 2020 via videoconference in order to assure the presence of a quorum of the Board members. The July 9, 2020 meeting of the Louisiana Uniform Local Sales Tax Board will be held via Zoom videoconference with reasonable efforts made for observation and input by members of the public pursuant to Governor’s Proclamation Number 59 JBE 2020. Information regarding how members of the public may observe and provide comment during the Board’s Zoom videoconference is found on the Agenda for the July 9, 2020 meeting being posted concurrently herewith.