

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Approved Minutes of October 12, 2023 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:12 AM by Chairman McManus. A quorum was established with six members initially in attendance. Members present were:
1. Shawn McManus (LULSTB)
  2. Mia Strong (LDR)
  3. Kressy Krennerich (LULSTB)
  4. Amanda Granier (LULSTB)
  5. Kelli Jumper (LDR)
  6. Kevin Richard (LDR)
  7. Luke Morris (LDR)
- II. **Approval of Meeting Minutes from September 8, 2023**
- A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting on September 8, 2023, and seconded by Ms. Strong. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.
- III. **Report From Executive Director**
- A. **Distribution Report**
- Ms. Roberie reported that the distribution for September (August tax receipts collected in September) went out this week and included \$47,875,410.68 in collections. Comparatively, this period last year included \$40,129,200.01. She noted that there was an increase in the number of past returns filed this period, likely due to delinquency notices issued, which could have driven the number of collections higher. Ms. Roberie also noted that there was slight decrease in the number of accounts this period, 9136 compared to 9282 in the month prior. This is due to a clean-up project undertaken to eliminate duplicate accounts. However, she noted that an average of 42 new accounts a week were also opened during this period.
  - Ms. Roberie also reported that a project had been undertaken to more clearly identify marketplace facilitators registered with the Commission. As a result, the Commission has been able to identify approximately 150 registered taxpayers who are marketplace facilitators.
- B. **Budget**
- Ms. Roberie provided a financial report showing the final numbers for FY 2022-23 as well as the current budget and expenditures for FY 2023-24. She noted

that the unused 1% administrative fee will be returned in the next week in the amount of \$4,339,330.10 for FY 2022-23.

#### **IV. Discussion and Action Items**

##### **A. Act 393 Proposed Rules (Open Meetings via Electronic Means)**

- Ms. Roberie provided some background on Act 393 from the 2023 Regular Legislative Session. This act allows entities to promulgate rules that will allow for public meetings to be held electronically under certain conditions as well as allow for electronic participation for people with disabilities. She presented a template that had been provided by the Division of Administration for entities to use in their rule development.
- After discussion, it was decided to allow additional time for Commission members to review the template and defer consideration until the next Commission meeting.

##### **B. Commission Meeting Dates**

- Chairman McManus introduced a discussion to consider moving the meetings later in the month to allow additional time for staff to prepare meeting documents and complete other actions. After the discussion, it was decided to continue this discussion in the future and to continue coordination with the Louisiana Uniform Local Sales Tax Board regarding the meeting dates.

#### **V. Executive Session**

- Consideration of Penalty Waiver Requests
  - A motion was made by Ms. Granier to enter Executive Session for consideration of penalty waivers and seconded by Ms. Jumper. After a vote, the motion was unanimously approved by the members present.
  - A motion was made by Ms. Krennerich to exit Executive Session and seconded by Ms. Granier. After a vote, the motion was unanimously approved by the members present.
  - Secretary Richard made a motion to approve the penalty waivers presented in globo and Chairman McManus seconded the motion. After a vote, the motion was unanimously approved by the members present.

#### **VI. Other Business**

- No other business.

**VII. Public Comment**

- No additional public comment.

**VIII. Adjournment**

- With a motion by Ms. Granier and a second by Ms. Krennerich, Chairman McManus declared the meeting adjourned at approximately 11:52 AM.