

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Approved Minutes of December 14, 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 11:09 AM by Chairman McManus. A quorum was established with six members 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)

II. **Approval of Meeting Minutes from October 12, 2023**

- A motion was made by Secretary Richard to approve the meeting minutes from the meeting on October 12, 2023, and seconded by Ms. Krennerich. 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 October (September tax receipts collected in October) included \$46,181,259.24 in collections. She noted that there were 9323 open accounts at the end of October – an increase of 187 accounts from the prior month. She provided preliminary distribution numbers for the November distribution (October tax receipts collected in November) of approximately \$49 million. She reported that the Commission to sees an increase in the number of accounts and returns processed.

B. **Budget**

- Ms. Roberie provided a financial report showing operating expenses for the Commission as of December 12, 2024. The Commission continues to operate under budget.

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.
- Ms. Strong went over the revisions that were made to the template provided at the October Commission meeting.
- A motion was made by Ms. Strong to approve the proposed rules for Open Meetings via Electronic Means and seconded by Ms. Jumper. Following a vote and a call for public discussion, the motion was approved unanimously by the members present.

**B. Commission Meeting Dates**

- Ms. Roberie updated the Commission that at this time the intent is 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. Krennerich. After a vote, the motion was unanimously approved by the members present.
  - A motion was made by Ms. Granier to exit Executive Session and seconded by Secretary Richard. After a vote, the motion was unanimously approved by the members present.
  - Ms. Krennerich made a motion to approve the penalty waivers in globo with the exception of approving only the first period of #6 and denying the second. Ms. Strong seconded the motion. After a vote, the motion was unanimously approved by the members present.

**VI. Other Business**

- No other business.

**VII. Public Comment**

- Chairman McManus recognized that this is Secretary Richard's last meeting and thanked him for his service with the Commission.

**VIII. Adjournment**

- With a motion by Ms. Granier and a second by Ms. Krennerich, Chairman McManus declared the meeting adjourned at approximately 11:54 AM.