

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Approved Minutes of February 8, 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 11:03 AM by Chairperson Clapinski. A quorum was established with seven members in attendance. Members present were:
 1. Danielle Clapinski (LDR)
 2. Shawn McManus (LULSTB)
 3. Kevin Richard (LDR)
 4. Kelli Jumper (LDR)
 5. Jeff LaGrange (LULSTB)
 6. Kressy Krennerich (LULSTB)
 7. Luke Morris (LDR)

- II. **Approval of Meeting Minutes from January 12, 2023**
 - A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting on January 12, 2023, and seconded by Ms. Jumper. 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**
 - The February meeting was held prior to distribution being completed (the January collections for the December 2022 period). However, Ms. Roberie did report preliminary numbers for collection of \$55 million which exceeds the same period last year by approximately \$6.5 million.
 - The Commission continues to see an increase in the number of tax dollars collected and accounts opened.

 - B. **Budget**
 - Ms. Roberie presented an updated budget to actual financial report. The Commission's expenditures continue to be under budget as the Commission works to bring on additional staff.

- IV. **Discussion Items**
 - A. **Marketplace Facilitator Information Bulletin**

- Ms. Roberie introduced a draft of a Remote Sellers Information Bulletin (RSIB) on Marketplace Facilitators. Ms. Roberie explained that the Commission had been receiving questions regarding marketplace facilitators and had asked our attorneys to draft an RSIB addressing those questions.

B. Proposed New Rules and Regulations

- Ms. Roberie introduced a proposed set of rules and regulations designed to ensure Louisiana’s compliance with the Wayfair decision.
- Mr. Morris explained this set of proposed rules and regulations are designed to codify things Louisiana has in practice regarding Wayfair compliance.

V. Action Items

A. Executive Director Salary Range

- Secretary Clapinski stated that we would not be moving forward with this Action item or the Executive Session that was on the original agenda because the Human Resources Committee was still gathering information. However, it will be considered at the March meeting.
- Mr. Morris made a motion to defer the discussion and Executive Session for the Executive Director’s Salary Range to the March Commission meeting. The motion was seconded by Mr. LaGrange, following a call for public discussion and a vote, the motion was unanimously approved by the members present.

VI. Other Business

- No other business.

VII. Public Comment on Act 685 Report to the Legislature

- Mr. Morris stated that the report was delivered to the Legislature on 1/31/23 and is available on the websites of the Department of Revenue, the Louisiana Uniform Local Sales Tax Board and the Remote Sellers Commission. Public comment can be provided in writing or at the LULSTB Board meeting or the RSC meeting.
- Representatives from GovOS (Erin Neer, Haleigh Lyon, Matt Polovich and Steve Russell) gave a presentation on their single filing system which is used in Alaska and Colorado. They provided information that their system

allows for a single filing experience for the taxpayer but on the back-end the information is made available to the individual tax administrators.

VIII. Public Comment

- No additional public comment.

IX. Adjournment

- With a motion by Mr. LaGrange and a second by Ms. Jumper, Chairperson Clapinski declared the meeting adjourned at approximately 11:45 AM.