

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Approved Minutes of June 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 11:02 AM by Chairperson McManus. A quorum was established with six members initially in attendance. Members present were:

1. Shawn McManus (LULSTB)
2. Kelli Jumper (LDR)
3. Jeff LaGrange (LULSTB)
4. Kressy Krennerich (LULSTB)
5. Kevin Richard (LDR)
6. Mia Strong (LDR)
7. Luke Morris (LDR)

II. **Approval of Meeting Minutes from April 13, 2023**

- A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting on April 13, 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**

- In April, the Commission collected \$49,759,667.87 for the March 2023 period. \$49,262,070.69 was distributed to the state and local collectors. The number of returns processed in April was 7,216. Of those, 6,476 were for the March 2023 period. As of 4/30/2023, the Commission had 8,492 open accounts.
- In May, the Commission collected \$40,021,360.42 for the April 2023 period. \$39,621,146.12 was distributed to the state and local collectors. The number of returns processed in May was 7,348. Of those, 6,607 were for the April 2023 period. As of 5/31/2023, the Commission had 8,709 open accounts.

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 and Action Items**

##### **A. Time and Attendance Policy**

- Ms. Roberie went over the Time and Attendance Policy that had been introduced at the prior Commission meeting.
- A motion was made by Ms. Krennerich to approve the time and attendance policy, and seconded by Mr. LaGrange. Following a vote and a call for public discussion, the motion was approved unanimously by the members present.

##### **B. Marketplace Facilitator Informational Bulletin**

- Ms. Roberie reintroduced the bulletin that has been presented and discussed at prior Commission meetings.
- Mr. Morris suggested that the title first paragraph be edited to remove the third descriptive item regarding delivery services since that has been removed from the bulletin. He also suggested that the last paragraph on page 3 be deleted from the bulletin because it is discussing hypotheticals rather than providing guidance.
- Ms. Strong asked for information regarding the questions that the Commission had initially received that prompted the bulletin. Ms. Roberie went over those initial questions.
- Secretary Richard made a motion to defer approval of the bulletin to allow the newest member of the Commission, Ms. Strong, time to review the bulletin as well as clear up any of the technical issues that have been raised. Ms. Strong seconded the motion. After a call for public discussion and a vote, the motion to defer action on the bulletin was unanimously approved by the members present.

##### **C. Authority for Executive Director to Approve System Changes**

- Ms. Roberie went over discussions from prior Commission meetings regarding establishing a threshold for system changes that can be approved by the Executive Director. She also presented an analysis of the system changes that have been approved in the past by the Commission.
- Secretary Richard made a motion to allow the Executive Director to approve system change orders up to \$25,000 and Mr. LaGrange seconded the motion. After a call for public discussion and a vote, the motion was unanimously approved by the members present.

##### **D. FY 2023-24 Budget**

- Ms. Roberie presented the proposed FY 2023-24 budget.

- A motion was made by Ms. Krennerich to approve FY 2023-24 budget as presented, and seconded by Secretary Richard. Following a vote and a call for public discussion, the budget was approved unanimously by the members present.

**V. Election of Chair and Vice-Chair for 2023-24**

**A. Chairperson McManus opened the floor for nominations for the Chair and Vice-Chair for FY 2023-24.**

- Ms. Krennerich nominated Mr. McManus as Chair for the FY 2023-24 year and Mr. LaGrange seconded the nomination. Mr. McManus accepted the nomination. Nominations were closed for the Chairperson.
- Ms. Krennerich made a motion to approve the nomination and Ms. Strong seconded the motion. After a call for discussion and a vote, the motion was unanimously approved by the members present.
- Secretary Richard nominated Ms. Strong as Vice-Chair for the FY 2023-24 year. Chairperson McManus made a motion to approve the nomination and Ms. Jumper seconded the motion. After a call for discussion and a vote, the motion was unanimously approved by the members present.

**VI. Executive Session**

**A. Consideration of Penalty Waiver Requests**

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

**VII. Other Business**

- Secretary Richard introduced the newest member of the Commission, Mia Strong. Ms. Strong currently works as Secretary Richard's Confidential Assistant. She is an attorney who has worked in policy services at the Louisiana Department of Revenue primarily in sales tax.
- Ms. Roberie provided an update on HB 171 (Act 15) which will impact the Remote Sellers Commission by removing the 200 transactional threshold for remote sellers as well as adding a 30 day period to approve marketplace facilitator applications. The act also changes the economic threshold for

marketplace facilitators from \$100,000 in gross sales to \$100,000 in retail sales.

**VIII. Public Comment**

- No additional public comment.

**IX. Adjournment**

- With a motion by Secretary Richard and a second by Mr. Morris, Chairperson McManus declared the meeting adjourned at approximately 12:06 PM.