

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of December 12, 2019 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 10:08 AM by Chairman Theriot. A quorum was established with seven of the eight members in attendance. Kimberly Robinson was absent. Members present were:
 1. Jeanine Theriot (ULSTB)
 2. Darlene Allen (LDR)
 3. Vanessa LaFleur (LDR)
 4. Kelli Jumper (LDR)
 5. Kressynda Krennerich (ULSTB)
 6. Jeffery LaGrange (ULSTB)
 7. Amanda Grainer (ULSTB)

- II. **Approval of Meeting Minutes from November 14, 2019 and November 26, 2019**
 - A motion was made to approve the meeting minutes from the meeting of November 14, 2019 and also the Special Meeting of the Commission on November 26, 2019 by Ms. Allen and seconded by Ms. Krennerich. The minutes were unanimously approved without corrections.

- III. **Update on Direct Marketer Registrations by LDR**
 - As of the date of the meeting, there are 1,869 active direct marketer registrations approved to file as direct marketers. Registrations are processing smoothly through the LaTAP System.

- IV. **Discussion Items:**
 - A. **Remote Sellers Return**
 - A workgroup of a few Commission members, LDR employees and AvenuInsights have been meeting between Commission meetings to develop the return. The approved return concept has been provided to Avenu and once developed it will be presented to the Commission for review.
 - B. **Commission Software Update**

Ms. Theriot gave an update on the software contract. The official contract with Avenu has not yet been signed, but is moving along well and is on task.
 - C. **Draft Application to file as a Remote Seller with the Commission**
 - Chairman Theriot presented Commission members with a draft application to file as a Remote Seller with the Commission. Theriot also mentioned receiving comments from Business and Industry on the application and what constitutes as a remote seller or direct marketer. The application will be electronic. Mr.

Bergeron asked if taxpayers who are currently registered with local governments will be required to apply and file with the Commission or if they will be allowed to remain registered with the local governments and collect and remit as they are doing. Mr. Morris answered that the statute states that the Commission will mandate remote sellers to register with the Commission and will collect and remit at the actual rates. As far as taxpayers who are currently registered with local governments, Mr. Morris suggests that in the issuance of the thirty day notice the Commission provide guidance to address the matter of the decision to remain with the local governments or register with the Commission. Ms. LaFleur proposed the Commission holding off on approving the application concept until after the Supreme Court decision on the Walmart case is issued. Ms. Theriot answered that approving the application can be put on hold for more research to be done. A few other changes were discussed regarding changes to language on the return and some questions' location on the return. Ms. Jumper will send those suggested revisions to Ms. Theriot for review.

V. Other Business

- No other business was discussed by the Commission.

VI. Public Comment

- There was no public comment.

VII. Adjournment

- The meeting was adjourned at approximately 10:25 AM.