

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of March 14, 2019 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) was called to order at 1:50 PM by Secretary Robinson, of the Louisiana Department of Revenue. A quorum was established with six of the eight members being in attendance. Tiffani Delapasse and Donna Andries were absent. Members present were:
 1. Kimberly Robinson (LDR)
 2. Vanessa LaFleur (LDR)
 3. Darlene Allen (LDR)
 4. Kelli Jumper (LDR)
 5. Amber Hymel (ULSTB)
 6. Jeanine Theriot (ULSTB)

- II. **Approval of Meeting Minutes from February 14, 2019**
 - A motion was made to approve the meeting minutes from the meeting of February 14, 2019 by Ms. LaFleur and seconded by Ms. Allen. The minutes were unanimously approved without corrections.

- III. **Update from Technology Sub-Committee**
 - The sub-committee has not met since the last meeting of the Commission in February.

- IV. **Update on Direct Marketer Registrations by LDR**
 - As of the date of the meeting, 502 direct marketer applications have been approved. Ms. Jumper will provide an update at the next meeting of the Commission. LDR is receiving calls and are pointing those callers to the DMR Application as the starting point.
 - Secretary Robinson posed a question that was asked at a recent conference she attended. If a business is doing business solely in one parish and has a physical presence there, should that business register as a remote seller? Ms. Theriot stated that this Nexus issue has previously been raised before the courts and that in the coming months there will be a few cases that will come from the Board of Tax Appeals that will address and/or clarify Nexus issue as a state issue. Mr. Bergeron added that questions have resurfaced regarding point of sale and the ULSTB will begin taking a look at it.

V. Update on Marketplace Facilitator Legislation Draft

- Mr. Morris provided a summary document of the draft legislation to the Commission members. The draft incorporates language from the MTC Whitepaper that was issued last year. Ms. Hymel and Ms. Theriot asked about an actual copy of the legislation being provided to members to review. Mr. Morris will share the current draft language with Ms. Hymel and Ms. Theriot and discuss any concerns with the draft language. Secretary Robinson indicated that it is her intention to share the draft with local tax collectors for their feedback as well.

VI. Other Business

- Next meeting date is scheduled for April 11, 2019.
- May meeting will be changed to May 16th at 11 AM following the Uniform Electronic Local Return and Remittance Advisory Committee.

VII. Public Comment

- Ms. Karen White asked about direct marketer distributions to the locals. It was clarified that distributions are sent every quarter and that new filers are just added to current distributions being sent.
- A direct marketer was in attendance and was having trouble with his account. Ms. Jumper will meet with the taxpayer following the meeting to resolve his account issues.
- Mr. Bergeron asked about statistical information provided at the LATA meeting being provided regularly. It was clarified that that information is also sent to the local collectors with the quarterly distributions and also a list of the newly registered direct marketers.
- Ms. Allen asked about an update on the ULSTB's funding. Ms. Hymel replied that the judgement has not been filed so they are proceeding as normal.
- Ms. Robinson inquired about the information being collected on the optional exemptions from the parishes. There are still only a handful outstanding.

VIII. Adjournment

- Meeting was adjourned at approximately 2:21 PM.