

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Minutes of May 16, 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 11:06 AM by Secretary Robinson, of the Louisiana Department of Revenue. A quorum was established with seven of the eight members being in attendance. Donna Andries was absent. Members present were:
  1. Kimberly Robinson (LDR)
  2. Vanessa LaFleur (LDR)
  3. Darlene Allen (LDR)
  4. Kelli Jumper (LDR)
  5. Tiffani Delapasse (ULSTB)
  6. Amber Hymel (ULSTB)
  7. Jeanine Theriot (ULSTB)
  
- II. **Approval of Meeting Minutes from April 11, 2019**
  - A motion was made to approve the meeting minutes from the meeting of March 14, 2019 by Ms. Delapasse and seconded by Ms. LaFleur. The minutes were unanimously approved without corrections.
  
- III. **Update from Technology Sub-Committee**
  - The Sub-Committee met and Ms. Theriot gave an update to the members. Ms. Theriot gave an update on the rate information requested by the parishes. All of the rate information has been received from the parishes but some of the exemption information has conflicting information. An email was sent to the affected parishes asking for confirmation of the details with a deadline of May 29, 2019. The Sub-Committee plans to meet again later this month to finalize the information and will then forward to the chairman of the UELRR Advisory Committee.
  - The Sub-Committee also discussed the draft return for the Commission specifically pulling off some of the exemptions on the second page such as sales for prescription drugs and food for home consumption because they are not exempt on the local level. They've also asked the local collectors for other exemptions that may affect remote sellers. Also discussed were the columns for calculation of the tax on the second page. Ms. Delapasse added that the calculation needs to happen on the second page by maybe expanding the columns to get to the local numbers on the front page. Interest may also need to be included on the second page because the parishes determine their own

interest rates, so they will differ. The only thing uniform is the delinquent penalty at 5 percent.

**IV. Update on Direct Marketer Registrations by LDR**

- As of the date of the meeting, 805 direct marketer applications have been approved. A steady stream of applications and inquiries continue to come in and be worked. Ms. Jumper will provide an update at the next meeting of the Commission.

**V. Discussion Items:**

**A. RSIB 19-001**

- A draft bulletin was provided to Commission members for their review and consideration. The purpose of the bulletin is to provide guidance to Louisiana taxpayers in local political jurisdictions with a local sales and use tax rate lower than the 4% additional tax levied by LA R.S. 47:302(K)(1) and (2). The bulletin was drafted by the Department following inquiries from taxpayers in Rapides Parish who paid 8.45% on purchases from remote sellers. Current law (LA R.S. 47:302(W)) provides a refund process in which the Department issues the refund to the taxpayer and the bulletin provides a step-by-step explanation on requesting the refund. Additionally, further revisions to the refund statute have been included in HB 524 (RS2019) to address the issue where a taxpayer resides in a jurisdiction with a tax rate less than 4% or in a jurisdiction that does not levy a local sales and use tax. Ms. Theriot requested a few changes to the bulletin. Ms. Theriot made a motion to adopt the bulletin and publish as amended. A second was made by Ms. Hymel and all members agreed.

**B. Proposed Revisions for the Direct Marketer Application**

- Ms. Theriot asked that this item be deferred until after the legislative session ends due to conflicts with language in currently filed legislation. The local collectors have decided to meet after the legislative session ends to discuss any approved legislation that may impact the application.

**C. Proposed Revisions to the Direct Marketer Return**

- Members were also provided a draft of proposed changes to the Direct Marketer Return. Ms. Robinson noted that the Department, at the request of many potential remote sellers, has decided to make this return available to file electronically through the LaTAP system. The June 2019 period that is due on July 20, 2019 will be the first period available to register, file the return, and remit the tax through the online system.

**VI. Other Business**

- Ms. Theriot inquired about the meeting date for the June meeting being moved to the following week so that members would have time to review any approved legislation prior to the next meeting of the Commission. The meeting date is being moved to June 17, 2019 at 10 AM. Also discussed and decided is that all future meetings will be moved to 10 AM on the second Thursday of the month.

**VII. Public Comment**

- Commission members were provided with two emails that were submitted for public comment to the Commission's email box. Mr. Andre Burvant submitted comments related to the Direct Marketer Return Application. Since this agenda item was deferred until the June meeting, no discussion was had.
- The next email was addressed to the Commission asking members to consider allowing the direct marketers to file and submit payments electronically. As stated above, the Department has set up the return in the Department's LaTAP system and it will be available for filing on June 2019 period.

**VIII. Adjournment**

- Meeting was adjourned at approximately 12:00 PM.