

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of August 12, 2021 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 11:04 AM by Chairperson Lagrange. A quorum was established with seven members in attendance to begin the meeting (Ms. Lewis joined after the meeting began). Members present were:

1. Jeffery LaGrange (LULSTB)
2. Danielle Clapinski (LDR)
3. Darlene Allen (LDR)
4. Kelli Jumper (LDR)
5. Shawn McManus (LULSTB)
6. Kressy Krennerich (LULSTB)
7. Amanda Granier (LULSTB)
8. Kimberly Lewis (LDR) – joined at approximately 11:07 AM.

II. **Approval of Meeting Minutes from July 8, 2021**

- A motion was made to approve the meeting minutes from the meeting on July 8, 2021 by Mr. McManus, and seconded by Ms. Allen. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.

III. **Update on Direct Marketer/Remote Seller Registrations by LDR**

- Ms. Jumper reported that there are currently 3,872 active remote seller registrations with the Commission. Ms. Jumper said that this number is an increase of 234 of from last month.
- Ms. Jumper also reported that there are currently 1,990 active direct marketer registrations with the Department.
- Ms. Jumper also provided an update on a project they are undertaking to reconciling open Direct Marketer accounts with those accounts registered with the Commission. They have ceased over 300 direct marketer accounts after determining they were registered with RSC. In addition, they have notified 218 taxpayers they have met the threshold and that they need to register with the Commission. Ms. Jumper also noted that a percentage of those 218 could have already been in the process of registering with the commission and they would not know.

IV. **Report from Executive Director**

A. **Distribution Report**

- Ms. Roberie provided a report and updated members on collections to date. In July, the Commission collected \$32,361,722.76 for the month of June with 2,598 returns filed. \$32,038,104.93 was distributed to the state and local collectors. Ms. Roberie commented that this is the fourth highest month of collections to date. Total Commission collections for this 12-month period (July 2020 through June 2021) are \$332,912,908.43. To date the Commission has processed over 19,000 returns.
- Ms. Roberie responded to a question from last month's meeting regarding the mix of on-time returns versus late returns filed each month. For the last four months the number of late returns has range from 7.1% to 9.1% of the total number of returns.

B. Budget

- Ms. Roberie said there are no changes in the financials from last month. She reported they are still working on getting Quickbooks up and running and that they expect to have that done soon.
- Ms. Roberie reported that she is working on getting a proposal for space in the building that the Uniform Board is located in on Office Park Blvd.
- Ms. Allen inquired about the positions we have posted and the status. Ms. Roberie explained that the positions are still open but have been on hold waiting for the transfer to Netchex for payroll as well as having the available office space to house the new staff. Ms. Roberie also explained that the positions were originally posted as WAE positions which are not full-time positions because of constraints that existed at the time of posting and that she is probably going to end up reposting them as the full-time positions the Commission needs to fill.

V. Discussion Items:

A. Resale Certificates for Marketplace Sellers

- Ms. Allen provided an update on the issue of resale certificates for marketplace sellers. She explained that originally the thought was that the Commission should issue a resale certificate to marketplace sellers based on some requests the Commission had received. However, it has since been discussed that if the marketplace seller is located in the state they should be registering with their local administrator which would also facilitate any occupational license taxes that need to be collected. At this point the Commission would only issue a resale certificate if a marketplace seller was eligible to register and file with the Commission.

VI. Action Items:

- There were no action items.

VII. Other Business

- No other business was brought for discussion.

VIII. Public Comment

- No additional public comment.

IX. Adjournment

- With a motion by Ms. Allen and a second by Ms. Granier, Chairperson Lagrange declared the meeting adjourned at approximately 11:23 AM.

DRAFT