I. Call to Order/Roll Call - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:01 AM by Vice-Chairperson Clapinski. A quorum was established with five members in attendance. Members present were:

1. Danielle Clapinski (LDR)
2. Darlene Allen (LDR)
3. Kelli Jumper (LDR)
4. Shawn McManus (LULSTB)
5. Kressy Krennerich (LULSTB)

II. Approval of Meeting Minutes from December 16, 2021
- A motion was made to approve the meeting minutes from the meeting on December 16, 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 5,174 active remote seller registrations with the Commission.
- Ms. Jumper also reported that there are currently 1,918 active direct marketer registrations with the Department. Some of the decrease is due to the notifications that were sent out and the reconciliation with the remote seller active registrations.

IV. Report from Executive Director
A. Distribution Report
- Ms. Roberie provided a report and updated members on collections to date. In December, the Commission collected $48,760,832.71. $48,273,223.85 was distributed to the state and local collectors. The number of returns for the period was 3,510.
- Approximately $5.5 million of the total collected was for prior months and is a higher percentage of prior returns than we usually see. This is due to two deposits totaling approximately $3 million that were for the October 2021 return period (collected in November) that were not deposited until December. The remainder of the $5.5 million was largely due to taxpayers filing for prior months in lieu of an active Voluntary Disclosure Program.
B. Budget
- Ms. Roberie reported that the financials have not been updated since the prior meeting three weeks ago. We received a new invoice from LDR this week that should be incorporated into the financials for next month.

V. Discussion Items:

A. Reciprocal Agreement with the Louisiana Uniform Local Sales Tax Board
- Ms. Roberie stated that this will allow the Commission and the Board to exchange information. Commission members suggested that the document be reviewed and compared to the reciprocal agreements the Department of Revenue has with the local administrators to see if any changes need to be made based on that comparison. A question was also raised as to whether or not there was a potential conflict of interest on members that sit on both entities (the Commission and the Board) voting on the document.

VI. Action Items:

A. Voluntary Disclosure Program
- Ms. Roberie presented the draft regulations for the RSC Voluntary Disclosure Agreements program that incorporated the changes discussed at the December 16, 2021 Commission meeting. She also presented a second version that incorporated some changes based on feedback from the Multistate Tax Commission (MTC) which handles some VDA applications that are sent to the Department of Revenue and now to Remote Sellers. These changes were reviewed by the Department’s policy services division and the language is very similar to what the Department uses in their regulations.
- After a call for public discussion, Ms. Krennerich made a motion to approve the second version of the VDA draft regulations that incorporate both the changes from the December 16th meeting and the changes that would allow the Commission to process applications from the MTC based on the agreement that the MTC has with their clients. Ms. Allen seconded the motion and the Commission members voted unanimously to approve the draft regulations.

VII. Other Business
- Mr. McManus asked about the meeting schedule for the year and if the meeting dates would be coordinated with the Uniform Board meetings. Ms.
Roberie said that she will bring the meeting dates up for consideration at next month’s meeting.

VIII. Public Comment
- No additional public comment.

IX. Adjournment
- With a motion by Mr. McManus and a second by Ms. Jumper, Vice-Chairperson Clapinski declared the meeting adjourned at approximately 11:24 AM.