

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of October 14, 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. 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)
- II. **Approval of Meeting Minutes from August 12, 2021**
- A motion was made to approve the meeting minutes from the meeting on August 12, 2021 by Ms. Krennerich, 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 4,358 active remote seller registrations with the Commission. Ms. Jumper said that this number is an increase of almost 500 from August.
 - Ms. Jumper also reported that there are currently 1,976 active direct marketer registrations with the Department. This is a slight decline from August when 1,990 were reported.
- IV. **Report from Executive Director**
- A. **Distribution Report**
- Ms. Roberie provided a report and updated members on collections to date. In August, the Commission collected \$30,097,561.37 for the month of July with 2,766 returns filed. \$29,796,585.34 was distributed to the state and local collectors. In September, the Commission collected \$30,602,109.60 for the month of August with 2,912 returns filed. \$30,296,087.47 was distributed to the state and local governments. To date the Commission has processed over 25,000 returns and collected \$393,612,579.40.

B. Budget

- Ms. Roberie reported the year-end statement for the period of July 1, 2020 through June 30, 2021. She updated the Commission that they continue to work with the financial services contractor on the accounting system and that all accounting entries have been made for Fiscal Year 2020-21. The report presented showed the \$300,551,185.67 in collections for the year along with total expenses of \$859,280.36. This leaves a balance from the 1% retained for administrative costs of \$2,146,233.02 which will be distributed in a separate distribution to state and local governments. Expenses for the year were significantly lower than what was budgeted but expected to be higher for the current year as the Commission continues to move forward with acquiring office space and hiring additional staff. Ms. Roberie also reported that she is currently working on the Annual Financial Report that will be submitted to OSRAP.

V. Discussion Items:

A. Avenu Change Request- RS 125139

- This change request will allow users/taxpayers to see any compliance issues when they log into the portal. This cost of this change request is \$6,930.00.
- Ms. Krennerich made a motion to amend the agenda to allow this item to be considered as an action item. The motion was seconded by Ms. Granier. Following a call for public discussion, the members present unanimously approved adding the Change Request as an Action Item to the agenda.

B. Penalty Waiver Policy

- Discussion of the Penalty Waiver Policy was deferred to next month's Commission meeting.

C. Office Park Building Space

- Ms. Roberie presented the proposal provided by the Municipal Policy Employees' Retirement System (MPERS) for the space that the Commission staff would occupy. She provided the plans that outline the space that the staff would occupy along with the proposed square footage costs and the proposed 5 year lease term. She also explained that the agreement will be subject to review and approval by the Office of State Leasing and the proposal has not been presented to them and the terms transferred to the format that they require. The proposal was approved by the buildings committee of the MPERS Board and will be presented for approval by the full MPERS Board at their meeting next week. There is a buildout cost that was also approved by the MPERS building committee to make the space suitable for a multi-tenant leasing situation (access controls, etc).
- Ms. Roberie noted that when the FY 2021-22 budget was presented and approved it allowed for \$80,000 for annual leasing costs. The proposal submitted by MPERS provides for annual leasing costs of \$45,188 increasing

to \$48,905.74 in year 5. Ms. Roberie noted that first year expenses for the Commission would need to include office furniture but that the current budget should be sufficient. She also noted that the Office of State Leasing will determine the reasonableness of the rent compared to the Baton Rouge market.

- Commission members had questions about the length of the lease and any impact from the Constitutional Amendment election next month. Ms. Roberie agreed that the timeline should consider any impact from that election and will ensure that the lease discussion accommodates any potential impact from that election.

VI. Action Items:

A. Avenu Change Request – RS 125139 in the amount of \$6,930.00

- Ms. Allen made a motion to approve the Avenu Change Request and Ms. Granier seconded the motion. After a call for public discussion and a vote the members present unanimously approved the Avenu Change Request.

VII. Other Business

- Ms. Krennerich brought up possible conflicts for the next two Commission meetings. The November meeting is currently scheduled for 11/11/21 which falls on Veteran’s Day, a state holiday. The December meeting is currently scheduled for 12/9/21 which will be during the LATA Annual Conference. Ms. Krennerich made a motion that both the November and December meetings be moved to the third Thursday of the month – 11/18/21 and 12/16/21. Ms. Allen seconded the motion. After a call for public discussion and a vote, the members present unanimously approved moving the meetings to the third week of both months.
- Ms. Granier asked about status of filling the vacant positions. Ms. Roberie explained that she has been waiting to be able to move off of State Payroll so that the positions can be filled as full time positions. However, that move has been delayed until 11/29/21 because of some unforeseen impacts to other services provided by LDR that are being worked through.

VIII. Public Comment

- No additional public comment.

IX. Adjournment

- With a motion by Mr. McManus and a second by Ms. Granier, Chairperson Lagrange declared the meeting adjourned at approximately 11:39 AM.