I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:06 AM by Chairperson Lagrange. A quorum was established with eight members in attendance. Members present were:

1. Jeff LaGrange (LULSTB)
2. Danielle Clapinski (LDR)
3. Luke Morris (LDR) (joined shortly after the minutes were approved)
4. Kelli Jumper (LDR)
5. Kevin Richard (LDR)
6. Kressy Krennerich (LULSTB)
7. Shawn McManus (LULSTB)
8. Amanda Granier (LULSTB)

II. **Approval of Meeting Minutes from April 21, 2022**

- A motion was made to approve the meeting minutes with the edit correcting “minute” to “minutes” from the meeting on April 12, 2022 by Mr. McManus, and seconded by Ms. Krennerich. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.

III. **Update on Remote Seller and Direct Marketer Registrations**

- Ms. Jumper reported that there are currently 6,059 active remote seller registrations with the Commission.
- Ms. Jumper also reported that there are currently 1,926 active direct marketer registrations with the Department. This is the same as it was last month.

IV. **Report From Executive Director**

A. **Distribution Report**

- Ms. Roberie provided a report and updated members on collections to date. In April, the Commission collected $42,542,261.60. $42,116,838.32 was distributed to the state and local collectors. The number of returns processed in April was 4,752. Of those, 4,348 were filed for the March 2022 period.
B. Budget

- Ms. Roberie reported the financials through March 2022 as no additional expenses were paid since that report. The Commission continues to be under budget for expenditures and over budget for collections, as is expected since we have not assumed the increases in costs that we expect in the future (rent, additional staff, etc).

V. Discussion Items

A. FY 2022-23 Budget

- Ms. Roberie introduced the budget and explained that it is similar to last year’s budget with some additions that we expect to incur this year – such as fees for the Legislative Auditors, postage costs, and software licensing for additional licenses.
- Mr. Morris inquired about any upcoming entrance conferences with the Legislative Auditors. Ms. Roberie explained that the exit conference for the FY 2020-21 audit would be the next to be scheduled as that procedural audit is still ongoing. Secretary Richard inquired about how revenue was estimated and whether or not the Commission is required to have a balanced budget. Ms. Roberie explained that it was a conservative estimate based on where we are today. Ms. Roberie said that she would conduct additional research to determine the budget requirements for the Commission. Secretary Richard also expressed concern about adequate time to review the budget and the detail behind the numbers before the next Commission meeting.

B. Avenue Change Request 131398 – Marketplace Facilitator Changes

- Ms. Roberie introduced the change request explaining that the way the system currently works it could allow an application from a taxpayer that checks the Marketplace Facilitator box to be automatically approved. She explained that she would like to change the system to require all applications with the Marketplace Facilitator box checked to require a manual approval process due to the issues that are arising regarding incorrect interpretations of the marketplace facilitator definition. The change order is for $XXXX.
- Ms. Krennerich made a motion to adjust the agenda in order to consider approval of this change order under action items. Ms. Jumper seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.

C. SEATA Conference Attendees

- Chairman LaGrange explained that last year the Commission had approved sending four commission members plus the executive director. Ms. Roberie added that the Commission ended up only paying for one member and the executive director but the initial approval had only been for one year and asked that the Commission discuss making it a recurring
expenditure. Ms. Roberie said that the estimated cost to attend SEATA in July 2022 is approximately $2,200. Secretary Richard inquired as to if the Commission members budgets through their employment would cover the SEATA conference. Secretary Richard then made a motion to amend the agenda make the SEATA Conference attendees an action item. Ms. Granier seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.

D. 7722 Office Park Boulevard Lease Amendment
   • Ms. Roberie introduced the new lease amendment which would address a one-time charge to add electronic key access to the office doors to provide a layer of security from the hallway which is shared with other building tenants. The cost is $3,451.21. Ms. Roberie explained that staff would be unable to move it until this security was in place. Mr. McManus made a motion to amend the agenda to include approval of this lease amendment to an action item. Ms. Krennerich seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.

VI. Action Items
A. Avenue Change Request 131398 – Marketplace Facilitator Changes
   • A motion was made by Ms. Granier to approve the change request to require a manual review of marketplace facilitator applications. Mr. Morris seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.
   • Ms. Krennerich inquired as to whether or not the Commission has a policy regarding a threshold that the Executive Director could approve items such as this without having to bring it to the full Commission. Ms. Roberie replied that we currently do not have such a policy but it could be something the Commission could consider implementing as part of our purchasing policy.

B. SEATA Conference Attendees
   • Secretary Richard made a motion to approve sending the Executive Director to the 2022 SEATA Conference. Mr. Morris seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.

C. 7722 Office Park Boulevard Lease Amendment
   • Ms. Krennerich made a motion to approve the lease amendment for key access controls. Ms. Granier seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.
VII. **Other Business**

- Mr. Morris discussed the need for more structure and defined policies and procedures for the Commission. This could include the current practice of introducing items for discussion one month and holding them for action until the following month as well as considering what should be Executive Director’s discretion versus those items that need to be brought before the full Commission. He proposed that the Commission consider sub-committees to vet issues and then bring reports from those sub-committees to the full Commission. Chairman Lagrange explained that we currently have a working group that meets weekly and suggested that could be mechanism to vet the agenda prior to meetings. He also inquired if there was a way to bring in a consultant to assist with the development of policies and procedures.
  - Mr. Morris also suggested that the Commission consider establish additional officers beyond the Chair and Vice-Chair required by the statute.
  - Additional ideas were discussed and Chairman Lagrange said that he would get together with Mr. Morris and Ms. Roberie for further discussion on the ideas.
- Ms. Krennerich recommended that we consider moving the July meeting which is currently scheduled for the same week as SEATA to the next week so that information from SEATA could be discussed at the meeting. Ms. Roberie mentioned that she would be out of town the following week. It was agreed to look for an alternate date for the July meeting.

VIII. **Public Comment**

- No additional public comment.

IX. **Adjournment**

- With a motion by Mr. McManus and a second by Ms. Granier, Chairman LaGrange declared the meeting adjourned at approximately 11:53 AM.