

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Approved Minutes of August 10, 2023 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 11:20 AM by Chairman McManus. A quorum was established with all members in attendance. Members present were:
 1. Shawn McManus (LULSTB)
 2. Mia Strong (LDR)
 3. Jeff LaGrange (LULSTB)
 4. Kressy Krennerich (LULSTB)
 5. Amanda Granier (LULSTB)
 6. Kelli Jumper (LDR)
 7. Luke Morris (LDR)
 8. Kevin Richard (LDR)

- II. **Approval of Meeting Minutes from July 13, 2023**
 - A motion was made by Ms. Granier to approve the meeting minutes from the meeting on July 13, 2023, and seconded by Ms. Strong. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.

- III. **Report From Executive Director**
 - A. **Distribution Report**
 - Ms. Roberie reported that the distribution for August (June tax receipts collected in July) has not gone out yet but should go out before the deadline of the 10th business day of the month. She provided preliminary numbers for the distribution of approximately \$45 million in collections. She also reported that the Commission continues to see an increase in collections, accounts and returns processed.

 - B. **Budget**
 - Ms. Roberie did not provide an updated budget to actual for FY 2023-23 because the Commission is currently in the process of closeout for the fiscal year.

 - C. **Other Updates**
 - Ms. Roberie announced that the Commission hired an Audit and Compliance Manager, Ms. Jeanine Theriot on July 17, 2023. She also reported that there is a Tax Specialist position currently being advertised. Chairman McManus inquired about the timing of the distribution for the unused administrative

receipts. Ms. Roberie said that she believed that distribution took place for FY 2020-21 was in November of 2021 and the distribution for FY 2021-22 was in October.

IV. Discussion and Action Items

A. Marketplace Facilitator Informational Bulletin

- A revised draft of the bulletin was provided by LDR. A motion was made by Ms. Strong to defer this item until next month to allow Commission members, Commission attorneys and the public time to review the revised draft. The motion was seconded by Ms. Krennerich. Following a vote and call for public discussion, this item was deferred until the next Commission meeting.

B. Market Adjustments for Employees

- Ms. Roberie explained that in the budget marketplace adjustments were presented at two percent. However, per Civil Service updated rules the marketplace adjustment was actually three percent. She posed the questions to the Commission to consider if the marketplace adjustment does apply to unclassified employees as well as classified employees as provided in the budget and whether or not a budget adjustment should be made at this time.
- It was discussed that at this time the budget could absorb the additional one percent without an adjustment.
- A motion was made by Ms. Krennerich to apply the three percent marketplace adjustment to all Commission employees including unclassified employees, and seconded by Mr. Lagrange. Following a vote and a call for public discussion, the motion was approved unanimously by the members present.

V. Executive Session for Penalty Waiver Requests over \$5,000

- A motion was made by Ms. Granier to enter Executive Session to review penalty waiver requests over \$5,000 and seconded by Mr. Lagrange. Following a vote and a call for public discussion the motion was unanimously approved by the members present.
- A motion was made by Ms. Granier to exit the Executive Session and seconded by Ms. Krennerich. Following a vote and a call for public discussion the motion was unanimously approved by the members present.
- A motion was made by Secretary Richard to approve in globo the penalty waiver requests considered in the Executive Session and seconded by Mr. Morris. Following a vote the motion was unanimously approved by the members present.

VI. Other Business

- Secretary Richard reported on a presentation he attended at a recent Multistate Tax Commission conference in Austin. The University of Texas presented a study where they sent remote sellers that had not been filing a letter reminding them of the filing requirements and they saw a 77% increase in the number of remote sellers filing tax returns. Secretary Richard inquired if this was something the Commission could consider doing. Ms. Roberie responded that this was definitely something the Commission should do. She stated that there are currently some clean-up projects being conducted in anticipation of initial delinquency filing and payment letters that should be sent in the near future.
- Secretary Richard also reported that the presentation included a project where they reached out to online service companies that assist small companies establish online businesses and this could also be a method of reaching potential remote sellers the Commission could consider.

VII. Public Comment

- No additional public comment.

VIII. Adjournment

- With a motion by Ms. Strong and a second by Ms. Krennerich, Chairman McManus declared the meeting adjourned at approximately 11:50 AM.