

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of November 27, 2018 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) was called to order at 1:39 PM by Luke Morris, in place of Secretary Robinson, of the Louisiana Department of Revenue. A quorum was established with seven of the eight members being in attendance. Vanessa LaFleur (LDR) was absent. Members present were:
 1. Kimberly Robinson (LDR)
 2. Tiffani Delapasse (ULSTB)
 3. Kelli Jumper (LDR)
 4. Darlene Allen (LDR)
 5. Donna Andries (ULSTB)
 6. Amber Hymel (ULSTB)
 7. Jeanine Theriot (ULSTB)

- II. **Approval of Meeting Minutes from November 8, 2018**
 - A motion was made to approve the meeting minutes from the meeting of November 8, 2018 by Ms. Allen and seconded by Ms. Andries. They were unanimously approved without corrections.

- III. **Discussion:**
 - a) **Definition of Remote Seller**
 - An updated draft of the information bulletin was provided to Commission members based on the discussions had at the November 8, 2018 meeting.
 - The members of the ULSTB provided proposed revisions to the information bulletin at the meeting. Their proposed changes were discussed and language will be added or deleted as discussed and agreed upon by the members. An updated version will be provided to members prior to the next meeting of the Commission for review.

 - b) **Draft Return for Remote Seller Commission**
 - The members of the Uniform Local Sales Tax Board would like to continue gathering information from the local tax jurisdictions prior to the Commission adopting and releasing a return.
 - Remote Sellers will utilize the Direct Marketer Return (DMR) to remit sales tax on sales for delivery in Louisiana until a return is adopted by the Commission.

IV. Action Item:

a) Adoption of Remote Seller Information Bulletin 18-002

- The information bulletin will be updated with the information discussed and agreed upon by the members and a draft will be provided at the next meeting.

b) Adoption of Remote Seller Commission Return

- This item has been deferred until further notice

V. LDR Update on MTC Fall Committee Meetings

- Luke Morris of LDR attended the meetings and provided an update to members.
- The MTC has chosen not to adopt model legislation for states to consider with regard the *Wayfair* decision but instead issued a White Paper providing guidance to states. The White Paper represents the positions of a majority of the states who participated in the work group.
- A copy of the White Paper will be placed on the Commission's webpage for viewing following the meeting.

VI. Other Business

- **Commission Action Items**

- Discussion: Remote Seller Information Bulletin
- Next meeting date will be December 18, 2018 at 1:30 PM

VII. Public Comment

- Andre Burvant asked if the public will be allowed to comment on draft guidance prior to adoption. Ms. Robinson answered, yes the public will have an opportunity to comment on items prior to adoption by the Commission.

VIII. Adjournment

- Meeting was adjourned at approximately 3:36 PM.