

# **Louisiana Tax Institute**

## **Meeting Minutes**

January 6, 2017

### **I. Call to Order**

The meeting of the Louisiana Tax Institute was called to order at 10:07a.m. on January 6, 2017 in the Mardi Gras Room located on the ground floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

### **II. Roll Call**

A) The following Members were confirmed as present:

- Kimberly L. Robinson
- William C. Potter
- Dr. James Alm
- Dr. Steven M. Sheffrin
- Jason DeCuir
- Cade Cole
- Jaye Calhoun

B) Approval of Agenda:

The agenda was unanimously approved as distributed.

### **III. Agenda Topics**

A) Determination of initial terms of Institute membership:

Members discussed and agreed upon the following member term limits:

i. Members Serving until July 1, 2018:

- William Potter
- Brandon Decuir

ii. Members Serving until July 1, 2019:

- Jason Decuir
- Dr. Steven Sheffrin

iii. Members Serving until July 1, 2020:

- Jaye Calhoun
- Philip Hackney

- B) Discussion of reports requested by HCR 11 Task Force:  
Members discussed items requested by the HCR11 Task Force along with the order of importance and methods of addressing research needed. The following items were discussed in length:

Sales Tax considerations necessary for discussion:

- i. HCR 11's proposed service tax base
- ii. Review of Streamlining Commission/LDR draft of recodification bill

- C) Most immediate concerns of LTI:

- i. 2017 Sales tax recodification
- ii. Review of legislation proposed during 2017 legislative session(s)

- D) Discussion of preliminary meeting schedule:

After a discussion of LTI meeting frequency and location, it was determined that going forward, meetings will be held at the Department of Revenue. The following dates were confirmed as possible future meeting dates:

- Friday, January 27, 2017
- Friday, February 17, 2017
- Friday, March 3, 2017
- Friday, March 17, 2017

- E) Combined Reporting: Considerations necessary for discussion:

- i. Return Design
- ii. Determination of Water's Edge

#### **IV. Future Agenda Topics**

- A) Insight from chairmen of oversight committees relative to how LTI may best serve and guide tax committees during 2017 legislative session
- B) Discuss *pro forma* return relative to combined reporting
- C) Discuss proposed service base

#### **V. Adjournment**

Secretary Robinson adjourned the meeting at 11:32 a.m.

Minutes submitted by: Marisha Patterson