

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Minutes of November 18, 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 Vice-Chairperson Clapinski. A quorum was established with five members in attendance initially. Members present were:
1. Danielle Clapinski (LDR)
  2. Darlene Allen (LDR)
  3. Kelli Jumper (LDR)
  4. Shawn McManus (LULSTB)
  5. Kressy Krennerich (LULSTB)
  6. Jeffery LaGrange (LULSTB) (Chairman LaGrange arrived at 11:15 am and joined the meeting.)
- II. **Approval of Meeting Minutes from October 14, 2021**
- A motion was made to approve the meeting minutes from the meeting on October 14, 2021 by Mr. McManus, 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 4,712 active remote seller registrations with the Commission. This is an increase of 354 from last month.
  - Ms. Jumper also reported that there are currently 1,965 active direct marketer registrations with the Department. This is a slight decline from the previous month.
- IV. **Report from Executive Director**
- A. **Distribution Report**
- Ms. Roberie provided a report and updated members on collections to date. In October, the Commission collected \$29,506,754.24 for the month of September with 3,136 returns filed. \$29,211,686.33 was distributed to the state and local collectors.
- B. **Budget**
- Ms. Roberie reported the Profit and Loss Budget vs Actual Report for the period of July 1, 2021 through October 31, 2021. The report presented showed

the \$90,206,425.21 in collections for the year to date, the 1% retained for administrative expenses of \$902,066.07 and with total expenses paid or incurred of \$234,203.85. Expenses for the year to date are lower than what was budgeted but that was expected as not all expenses incurred are reflected because of billing delays and because we have not begun to incur the expenses for additional staff and office space.

- Mr. McManus inquired about the distribution of the unspent 1% from FY 2020-21. Ms. Roberie replied that the distribution should take place this month after the Annual Financial Report has been finalized. The distribution will be in the amount of \$2,146,233.02.
- Ms. Allen inquired about the status of hiring the additional staff and moving into the new office space. Ms. Roberie replied that she is continuing to work with LDR on the date that the RSC can move off of state payroll and advertise for the full-time positions. At this time 11/29/21 was the earliest date that LDR believed that to be possible. Also, the realtor confirmed this week that they are finalizing numbers and hope to begin working on lease documents in the next week.

## **V. Discussion Items:**

### **A. Penalty Waiver Policy**

- Ms. Roberie explained that the draft incorporates the feedback from our attorneys, particularly in Section G. Mr. McManus has submitted some formatting/technical changes to Ms. Roberie. There was no other discussion on the Penalty Waiver Policy.

### **B. Voluntary Disclosure Program**

- Ms. Roberie stated that this document was drafted by the LDR Policy Division for the RSC. Mr. McManus asked if the policy was modeled after the LULSTB policy. Ms. Clapinski explained that the LDR Policy staff did look at and consider both the LULSTB program and the LDR program when developing the document. Ms. Jumper inquired about the look-back period and if we needed to add any limiting language since we did not start collecting tax until July 1, 2020. Ms. Jumper also inquired if we needed clarification regarding the prescriptive period.

### **C. Avenu Change Order RS 127579 – Allowing the Supervisor to Lock Batches**

- This change request will allow the administrator/supervisor to lock batches from being edited after distribution. This will ensure that all batches that have gone through the distribution process remain closed/locked and cannot be reopened/edited. This cost of this change request is \$11,220.00.
- 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. Allen. Following a call for public discussion, the members present unanimously approved adding the Change Request as an Action Item to the agenda.

**VI. Action Items:**

**A. Avenu Change Order RS 127579 – Allowing the Supervisor to Lock Batches**

- Ms. Allen made a motion to approve the Avenu Change Request and Mr. McManus 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. Allen brought up a change request that had been discussed during the ULAC meeting earlier in the day regarding an option to allow a taxpayer to opt out of vendor's compensation on the state return if they have reached the cap for the period. This is something that has been implemented on the state return and is being considered for the Parish E-file return. In order to maintain uniformity, Ms. Allen suggested that the Commission might want to consider getting a proposal from our vendor about implementing a similar change request.
- Ms. Krennerich reminded everyone about the LATA Annual Conference from 12/8 -12/10/21 at the Renaissance Hotel in Baton Rouge.

**VIII. Public Comment**

- No additional public comment.

**IX. Adjournment**

- With a motion by Ms. Krennerich and a second by Ms. Clapinski, Chairperson Lagrange declared the meeting adjourned at approximately 11:34 AM.