

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of December 18, 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 1:43 PM by Secretary Robinson, of the Louisiana Department of Revenue. A quorum was established with all members being in attendance. Members present were:
 1. Kimberly Robinson (LDR)
 2. Tiffani Delapasse (ULSTB)
 3. Kelli Jumper (LDR)
 4. Darlene Allen (LDR)
 5. Vanessa LaFleur (LDR)
 6. Donna Andries (ULSTB)
 7. Amber Hymel (ULSTB)
 8. Jeanine Theriot (ULSTB)

- II. **Approval of Meeting Minutes from November 27, 2018**
 - A motion was made to approve the meeting minutes from the meeting of November 27, 2018 by Ms. Allen and seconded by Ms. Delapasse. They were unanimously approved without corrections.

- III. **Discussion:**
 - a) **Remote Seller Information Bulletin 18-002**
 - An updated draft of the information bulletin was provided to Commission members based on the discussions had at the November 28, 2018 meeting.
 - The members of the ULSTB provided proposed revisions to the information bulletin as well at the meeting. Their proposed changes were discussed and language was added or deleted as agreed upon by the members.
 - Comments were also submitted in response to the draft of the information bulletin and expounded upon by Matthew Mantel of Jones Walker, LLP at the meeting which included eliminating example 3 from the bulletin.
 - All versions and comments will be posted on the Commission webpage.

- IV. **Action Item:**
 - a) **Adoption of Remote Seller Information Bulletin 18-002**
 - After consideration of public comment, a motion was made by Darlene Allen to adopt the Remote Sellers Information Bulletin 18-002 with additional changes discussed by members at the meeting and seconded by Ms. LaFleur. Ms. Theriot and Ms. Hymel objected and a vote of the members was taken. The result of the vote was six (6) yeas and two (2) nays and the Remote Sellers

Information Bulletin 18-002 was adopted with changes as agreed upon by the Commission. The final version will be posted to the Commission webpage upon updating.

V. Other Business

- **Future Commission Meeting Agenda Topics**
 - DELTA System Demo by LDR
 - Work of the Uniform Local Sales Tax Board
 - Direct Marketer Registrations
 - Technology Sub-Committee Update
 - Next meeting date will be January 10, 2019 at 1:30 PM

VI. Public Comment

- No public comment

VII. Adjournment

- Meeting was adjourned at approximately 3:30 PM.