

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of February 11, 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 11:05 AM by Chairman Allen. A quorum was established with all eight members in attendance. Members present were:
 1. Darlene Allen (LDR)
 2. Jeffery LaGrange (LULSTB)
 3. Kimberly Robinson (LDR)
 4. Kressynda Krennerich (LULSTB)
 5. Kelli Jumper (LDR)
 6. Danielle Clapinski (LDR)
 7. Amanda Granier (LULSTB)
 8. Shawn McManus (LULSTB)

- II. **Approval of Meeting Minutes from January 14, 2021**
 - After review of the minutes, a motion was made to approve the meeting minutes from the meeting of January 14, 2021 by Mr. McManus, and seconded by Mr. LaGrange. The minutes were unanimously approved without corrections.

- III. **Update on Direct Marketer/Remote Seller Registrations by LDR**
 - Ms. Jumper reported that there are currently 2,609 active remote seller registrations with the Commission. This is an increase of 300 accounts from the prior month.
 - Ms. Jumper also reported that there are currently 2,212 active direct marketer registrations with the Department. This is only a slight decrease from the prior month.

- IV. **Report from Executive Director**
 - A. **Distribution Report**
 - Ms. Roberie provided a report and updated members on collections to date. The Commission collected \$35,222,240.58 for the month of December with 1,534 returns filed. \$34,870,018.29 was distributed to the state and local collectors. Total Commission collections to date are \$150,417,150.12 with \$148,912,978.26 having been distributed to state and local collectors.
 - The system is averaging about 240 new accounts per month.

 - B. **Budget**
 - There was no budget update.

V. Discussion Items:

A. Responses Received for Legal Services Contract

- Chairman Allen stated that the members have received the resumes and other information provided to Ms. Roberie by the candidates. She stated that we have invited the five candidates to attend the meeting and they are all present.
- Ms. Krennerich asked if each of the candidates could introduce themselves and provide a brief statement. The candidates – Patrick Amedee, Chris Jones, Andrew Kolb, April Watson and John Weiler – each gave a brief introduction/statement to the Commission members.
- There was no further discussion regarding the candidates.

B. Commission Meeting Times

- Chairman Allen explained that the original meeting time was at 1:30 PM. Eventually it was decided to have the meetings at 10:00 AM except for the Thursdays that the Uniform Electronic Local Return and Remittance Advisory Committee (UELRAC) committee meets. There is also an internal LDR meeting at 10:00 AM that is held two of four Thursdays each month. Those meetings have resulted in recent RSC meetings being moved to 11:00 AM. The Chairman stated that she is hesitant to move the time permanently to 11:00 AM because of the Louisiana Uniform Local Sales Tax Board's (Uniform Board) meeting at 1:30 PM on the same days the Commission meets.
- Ms. Krennerich recommended that we move it to 11:00 AM and that if we know we may have issues resulting in extensive discussion we could schedule an additional/special meeting to allow for the extra time needed. Mr. McManus also suggested that we consider moving the meeting time to 11:00 AM and if necessary move it to 10:00 AM to accommodate anticipated longer discussions. Chairman Allen asked that the Commission members think about this discussion item so that a vote can be held at the next meeting.

VI. Action Items:

A. Selection of Legal Services Candidate(s)

- Ms. Robinson said that she does believe the Commission should have at least two outside attorneys on retainer because we do not know how many cases/litigation the Commission will end up with and one of the attorneys may not be able to handle a case. Ms. Robinson stated that she believes the Commission should continue the practice of having the LDR Policy Division create drafts for policy notices and private letter rulings that are then reviewed by outside counsel. The outside counsel would then make a recommendation to the Commission. This allows for legal counsel from LDR and local government to always weigh in so that all are participating in the process.

- Chairman Allen opened the floor for public comment. There was no public comment. Chairman Allen then opened the floor for nominations. Chairman Allen nominated Patrick Amedee. Mr. McManus nominated Chris Jones. There were no other nominations.
- Mr. McManus made a motion for the Commission to enter into Legal Services contracts with Patrick Amedee and Chris Jones. Mr. Lagrange seconded the motion. Chairman Allen then opened the floor for public comment. Karen White asked for clarification on if the Commission would be contracting with both Mr. Amedee and Mr. Jones for outside services. Chairman Allen affirmed that statement while clarifying that it would be individual contracts. After no additional public comment, Chairman Allen called for a roll call vote to contract with Patrick Amedee and Chris Jones. The vote was unanimously in favor of contracting with Patrick Amedee and Chris Jones.

VII. Other Business

- Mr. LaGrange provided an update on the Policy Work Group. Mr. LaGrange stated that he and Ms. Clapinski discussed several items. He stated that he looked into the rules determining that the Commission falls under the Office of State Purchasing. Ms. Robinson pointed out that the Commission is within the Louisiana Department of Revenue and that all state laws that apply to the department apply to the Commission. Ms. Roberie clarified that the purchasing policies needed were ones that would deal with internal approvals and policies regarding purchasing. Mr. Lagrange also stated that Ms. Clapinski started looking at VDA programs and how we could integrate with LDR, the Uniform Board and LATA.

VIII. Public Comment

- No additional public comment.

IX. Adjournment

- With a motion by Ms. Granier and second by Mr. McManus, Chairman Allen declared the meeting adjourned at approximately 11:53 AM.