

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## DRAFT Minutes of March 19, 2026 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 11:03 AM by Chairman McManus. A quorum was established with eight members in attendance. Members present were:

1. Shawn McManus (LULSTB)
2. Kressynda Krennerich (LULSTB)
3. Betty Jo Bourgeois (LULSTB)
4. Amanda Granier (LULSTB)
5. Catherine Logan (LDR)
6. Sandra Malveaux (LDR)
7. Jarrod Coniglio (LDR)
8. Andrew Perilloux (LDR)

II. **Approval of Meeting Minutes from January 8, 2026**

- A motion was made by Ms. Krennerich to approve the meeting minutes with a minor adjustment from the meeting held on January 8, 2026 and seconded by Mr. Perilloux. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.

III. **Report From Executive Director**

**A. Distribution Report**

- Ms. Roberie reported since the last Commission meeting, two distributions have been issued. The distribution released on February 12th reflected December 2025 collections received in January 2026. This period set an all-time record of \$99,414,587.82, representing a 30.79% increase over the December 2024 collections of \$76 million. She noted that the October, November, and December 2025 quarter set record highs in nearly every month.
- The most recent distribution, issued on March 13th, reflected January receipts collected in February. Total collections for this distribution were \$71,031,994.26, a 20% increase compared to FY 2024–2025.
- Ms. Roberie further reported significant growth in new applications and accounts. In January, the Commission averaged 60 new accounts per week, and in February, that number increased to 68 per week. She also reported that there are currently 13,773 accounts registered with the Commission.

## **B. Budget**

- Ms. Roberie provided an updated financial report as of March 17, 2026, noting that the Commission has expended \$1,202,310.03 in administrative expenses to date and continues to operate under budget. She advised that one minor budget adjustment was made under the Commission's budget policy, transferring \$600 from the Civil Service budget line to the Office of Risk Management. Ms. Roberie confirmed that the furniture budget remains sufficient for current needs. She also reported that Avenu has billed the Commission for the bucket of numbers approved for the Occupancy Tax Return in accordance with new legislation.

## **C. Other Updates/Information**

- Ms. Roberie reported that the Commission has made the Occupancy Tax Return available for taxpayers to file for the January 2026 period. Only one taxpayer submitted an occupancy tax return for this period. However, because the associated payment was received in February, there was no occupancy distribution for January. Instead this payment will be included in the distribution for the February receipts. She further noted that the Commission has been coordinating with tourism and travel associations to identify entities required to register and file occupancy taxes. As needed, the Commission will be reaching out to these entities via certified mail to ensure compliance. She confirmed that occupancy tax distributions will be processed independently from the Commission's sales tax distribution.
- Ms. Roberie reported that the Commission is waiting on feedback from the software vendor on the proposed amendment to increase the Commission's annual contract. The proposed amendment was submitted with Commission feedback to the vendor on February 10, 2026.
- Ms. Roberie reported that the lease for the newly approved office space was executed by the Office of State Leasing on March 11, 2026. She also noted that she is coordinating with a furniture vendor on state contract to procure the necessary furnishings for the new space.
- Ms. Roberie advised that she will begin advertising positions for new staff 30–45 days prior to the move into the new office space.
- Ms. Roberie provided an update on audit compliance efforts, noting ongoing issues related to jurisdictional accuracy and return filings. She highlighted challenges with undistributable returns and instances of taxpayers incorrectly reporting sales, particularly within the EDD jurisdictions. The Commission continues to prioritize enhancements to the compliance module in its software to improve collection efforts. Additionally, a new phone tree system has been implemented to improve the management of incoming calls.
- The Commission requested a summary of outstanding change orders and pending enhancements with the software vendor, organized by category and

excluding any confidential taxpayer information, for review at the next meeting.

**IV. Discussion/Action Items**

**A. Demonstration of LRSC Occupancy Tax Return**

- Ms. Roberie provided a demonstration of the Occupancy Tax Return. She explained that marketplace facilitators must be approved and their account enabled to file an occupancy tax return. She noted that the system balances gross receipts at the parish level rather than in aggregate.

**B. Marketplace Facilitator Guidance Discussion**

- Ms. Roberie discussed ongoing challenges in defining and interpreting marketplace facilitators under Louisiana law, particularly in cases involving companies that function as software as a service platforms but also provide payment collection and remittance features. She requested the Commission's guidance on how to evaluate these applications, noting that the statutory definitions are broad and may encompass entities not traditionally considered marketplace facilitators. The discussion included consideration of potential policy updates, possible legislative changes, and the need for additional research into how other states define and regulate marketplace facilitators.

**V. Executive Session**

- A motion was made by Ms. Krennerich to enter Executive Session for consideration of penalty waivers, seconded by Ms. Granier. The motion was unanimously approved.
- A motion to exit Executive Session was made by Ms. Krennerich and seconded by Ms. Bourgeois. The motion was unanimously approved.
- A motion was made by Ms. Krennerich to approve in globo the penalty waivers discussed in Executive Session, seconded by Ms. Logan. The motion was unanimously approved.

**VI. Public Comment**

- No public comment.

**VII. Adjournment**

- With a motion by Mr. Perilloux and a second by Ms. Granier, Chairman McManus declared the meeting adjourned at 12:15 PM.