LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

DRAFT Minutes of September 17, 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 11:02 AM by Chairperson Averett. A quorum was established with six members in attendance. Members present were:

1. Shawn McManus (LULSTB)
2. Kressy Krennerich (LULSTB)
3. Betty Jo Bourgeois (LULSTB)
4. Jarrod Coniglio (LDR)
5. Brandea Averett (LDR)
6. Benjamin Spears (LDR)

II. Approval of Meeting Minutes from July 16, 2026

- A motion was made by Ms. Bourgeois to approve the meeting minutes from July 16, 2026 meeting, with a correction to the call-to-order time from 11:31 AM to 1:31 PM. Mr. McManus seconded the motion. 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 that the sales tax distribution for June 2026, which includes tax receipts collected in July and distributed in August, totaled $79,397.968.39. This represents a 20% increase compared to June 2025. Ms. Roberie also reported that the sales tax distribution for July 2026, which includes tax receipts collected in August and distributed in September, totaled $84,421,811.89. This represents a 21% increase compared to July 2025. Ms. Roberie reported that the Commission closed out FY 2025-26 by collecting a total of $930,834,180.13. This represents a 20% increase from the previous year. She further reported that the Commission had 14,933 open accounts at the end of August 2026. The commission received approximately 51 new accounts per week in August and 58 new accounts per week in July.
- Ms. Roberie reported that the occupancy tax distribution for June 2026, which includes tax receipts collected in July and distributed in August, totaled $3,838,491.85. Ms. Roberie also reported that the occupancy tax distribution for July 2026, which includes tax receipts collected in August and distributed in September, totaled $3,943,503.04. She further reported that The Commission processed 8 returns for both periods and had 9 open accounts as of the end of July.

B. Budget

- Ms. Roberie presented an updated financial report as of September 15, 2026 noting that the Commission has expended $2,063,281.20 in administrative expenses for FY 2025-26 and anticipates returning approximately $7.1 million in unused administrative receipts in October.

C. Other Updates/Information

- Ms. Roberie provided an update on the FY 25-2026 audit by the legislative auditor's office, noting that this year's review is a management letter audit which is more comprehensive than the prior procedural audits. She explained this is because of the increase in taxes collected by the Commission.
- Ms. Roberie reported that the Commission has completed interviews for five positions and anticipates hiring at least two additional staff members from this round of interviews. She stated they will be reposting for the positions in order to continue working on the goal of filling ten additional positions by the end of December.
- She also reported that the Commission is making significant progress on system enhancements with Neumo, including completion of the compliance module and improved reporting capabilities.

IV. Executive Session pursuant to La. R.S. 42:17(10), for matters provided as confidential by the Legislature, to discuss a taxpayer's "records and files" which are considered confidential pursuant to La. R.S. 47:1508

A. Penalty Waiver Requests Exceeding the Executive Director's Authority

- A motion was made by Ms. Krennerich to enter Executive Session for consideration of penalty waivers and seconded by Ms. Bourgeois. After a vote, the motion was unanimously approved by the members present.
- A motion was made by Mr. McManus to exit Executive Session and seconded by Secretary Coniglio. After a vote, the motion was unanimously approved by the members present.
- Ms. Krennerich made a motion to approve the penalty waiver requests presented to the commission, with the exception of requests numbered 5 and 7, which will be denied. Secretary Coniglio seconded the motion. Following a vote, the motion was unanimously approved by the members present.

V. Other Business

- The October meeting will be moved from October 8th to October 15th.

VI. Public Comment

- No public comment.

VII. Adjournment

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- With a motion by Secretary Coniglio and a second by Mr. McManus, Chairperson Averett declare the meeting adjourned at approximately 12:41 PM.

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