LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

DRAFT Minutes of May 14, 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 11:05 AM by Chairman McManus. A quorum was established with seven members in attendance. Members present were:

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

II. **Approval of Meeting Minutes from April 9, 2026**

- A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting held on April 9, 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 that the sales tax distribution for February 2026, which includes tax receipts collected in March and distributed in April, totaled $73,275,933.34. The total distributed for this period was $72,543,173.83. This represents a 14% increase compared to February 2025. She further reported that the Commission processed 12,254 returns and had 13,867 open accounts as of the end of February. Ms. Roberie also reported that the sales tax distribution for March 2026, which includes tax receipts collected in April and distributed in May, totaled $86,342,305.37. This represents a 28% increase compared to March 2025. She also stated that the Commission had 14,089 open accounts at the end of April. As of May 14, 2026, the Commission had 14,178 open accounts.
- Ms. Roberie reported that the occupancy tax distribution for February 2026, which includes tax receipts collected in March and distributed in April, totaled $5,048.78.06. Occupancy tax distribution for March 2026, which includes tax receipts collected in April and distributed in May, totaled $4,968,354.69. The Commission processed 3 returns for this period and had 4 open accounts as of May 14, 2026. Ms. Roberie stated that the Commission has contacted approximately 10-15 potential marketplace facilitators that offer sleeping accommodations in Louisiana to ensure they understand occupancy tax requirements.
- A discussion was held regarding requests from various tourism commissions for marketplace facilitators to distinguish between short-term rentals and

hotel stays on occupancy tax filings. It was clarified that such a distinction does not require a statutory mandate. Two parishes currently separate these categories by using two different returns—one for short-term rentals and one for hotel accommodations. It was noted that if this level of detail is needed statewide, the separation would need to be built directly into the tax return itself, allowing taxpayers to report short-term rental taxes and hotel room taxes in distinct fields. These commissions are attempting to understand how much activity is generated by short-term rentals compared to hotels. The conversation concluded with a broader discussion about the possibility of modifying occupancy tax returns to separately report short-term rental activity versus hotel activity.

B. Financial Report

- Ms. Roberie presented an updated financial report as of May 13, 2026 showing the Commission has expended $1,421,950.42 in administrative expenses to date and continues to operate under budget.

C. General Updates

- Ms. Roberie reported that the purchase orders for the furniture at the Commission's additional space was issued at the end of April. She further reported that all updates to the new space have been completed and we are currently just waiting for the furniture to be delivered and installed.

IV. Discussion/Action Items

A. Approval of FY 2026-27 Budget

- Ms. Roberie informed the Commission that the primary changes to the budget for the upcoming year are driven largely by the addition of staff. She also noted that the increase in "Due to Other Agencies" reflects amounts set independently by each agency, and these costs are not controlled by the Commission. The Commission discussed the possibility of revising the budget in the near future, noting that revenue from occupancy taxes was not included in the current budget. This revenue was excluded because the tax is new and no reliable method exists to estimate collections at this time. Ms. Roberie noted that additional factors may arise that could require a budget amendment, including developments that may occur once the Legislative Session concludes.
- A motion was made by Ms. Granier to approve the FY 2025-26 budget. Mr. Perilloux seconded the motion. Following a call for public discussion and a vote, the motion was unanimously approved by the members present.

V. Other Business

- No other business.

VI. Public Comment

- No public comment.

VII. Adjournment

- With a motion by Ms. Bourgeois and a second by Ms. Krennerich, Chairman McManus declared the meeting adjourned at approximately 11:40 AM.