

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## DRAFT Minutes of October 9, 2025 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 11:12 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. Sandra Malveaux (LDR)
6. Catherine Logan (LDR)
7. Andrew Perilloux (LDR)
8. Secretary Richard Nelson (LDR)

II. **Approval of Meeting Minutes from September 18, 2025**

- A motion was made by Ms. Bourgeois to approve the meeting minutes from the meeting held on September 18, 2025 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 the September distribution is currently being finalized and should go out early next week. It should be around \$70 million compared to \$53.8 million in September 2024. After the regular distribution is sent out, work will begin on the return of the unused 1% administrative fee and that distribution should go out by the end of the month.
- Ms. Roberie also reported that at the end of September, the Commission had 12550 open, approved accounts. She also reported that the Commission continues to see 40-45 new accounts opened a week. Ms. Roberie also reported other information about accounts including the following:
  - We have closed 2098 accounts in total.
  - This year we have closed 229 accounts to date.
  - We have rejected 544 applications in total.
  - According to self-reported information on the RSC application, 83% of taxpayers registered with the Commission are new – never registered in Louisiana before.

## **B. Financial Report**

- Ms. Roberie presented an updated financial report as of October 6, 2025 indicating that to date the Commission has expended \$282,615.82.

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

- Ms. Roberie provided the following updates on audit and compliance activity by the Commission:
  - There has been an increase in the number of prior period returns filed in the last three months due to recent compliance notifications. Typically the percentage of returns in a period that are for prior periods is between 8-11%. There was an increase of up to 20% the last few months but that is starting to fall down to normal levels. This was due to the delinquency letters issued at the end of June to around 4000 taxpayers. To date a little over 1000 of those taxpayers have resolved their delinquency issues.
  - We are currently reviewing publicly available lists of large marketplace facilitators and remote sellers to identify those that may need to be registered and filing in Louisiana. We are still working to determine what paid resources are available and best suited for our needs.
  - To date, the Commission has conducted desk audits on at least 2000 taxpayers. Those desk audits frequently result in amended returns. For example in 2025, we have reviewed and processed over 2000 amended returns and currently have another 2800 in the queue to be reviewed and processed.
  - We currently have 10 audits in process.
- Ms. Roberie announced that the Human Resources part-time position has been filled and the person starts tomorrow. She also announced that Chelsea Campo moved into the Revenue Management Consultant position that was created to assist with the new occupancy tax requirements along with other duties. Ms. Roberie also stated that space continues to be an issue and she is resubmitting the exemption request for telework while continuing to identify a long-term solution.
- Ms. Roberie reported that work is progressing on the occupancy tax research and return design. There have also been meetings with Neumo regarding the changes that need to be made within the system of record. In addition, our attorneys have drafted an amendment for our existing Memorandums of Understanding with the parish tax administrators to cover the occupancy tax collection. Ms. Roberie also reported that she spoke with some of the mid-sized city chief administrative officers during a Louisiana Municipal Association meeting this week to provide and update on the process. She also stated that she will be speaking to the Louisiana Travel Association in early December regarding the Commission's collection of occupancy tax.

**IV. Other Business**

- No other business.

**V. Public Comment**

- No public comment.

**VI. Adjournment**

- With a motion by Ms. Krennerich and a second by Mr. Perilloux, Chairman McManus declared the meeting adjourned at approximately 11:54 AM.

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