

Sales Tax Streamlining and Modernization Commission

Minutes of Meeting
2015-2016 Interim
August 18, 2015

I. CALL TO ORDER

Representative Julie Stokes, chairman of the Sales Tax Streamlining and Modernization Commission, called the meeting to order at 10:12 a.m. in Room 5, in the State Capitol in Baton Rouge, Louisiana. The secretary called the roll.

II. ROLL CALL

MEMBERS PRESENT:

Representative Julie Stokes, chairman
Don Allison
Brandon Lagarde for Bob Angelico
Roger Bergeron
Steven Procopio for Jay Campbell
Rona Daigle
Representative Mike Danahay
Jason DeCuir
Scott Drenkard
Jessica Elliott
Dannie Garrett
Bob Israel
Paula Jeansonne
Senator Ronnie Johns
Vanessa LaFleur
Michael Norton
Daryl Purpera
Natalie Robottom
Dawn Starns
Jeanine Theriot

MEMBERS ABSENT:

None

STAFF MEMBERS PRESENT:

Elise Read, legislative analyst
Kristin Cheng, secretary

ADDITIONAL ATTENDEES PRESENT:

None

III. BUSINESS

Representative Stokes made remarks regarding Act No. 405 of the 2015 R.S. and her professional background as an accountant. She also gave her perception of Louisiana's sales tax system in terms of exemptions, exclusions, and the general confusion inherent in the current, non-modernized tax structure. She expressed her hopes that the commission represented all parties with a stake in Louisiana's sales tax system.

Next, Senator Johns nominated Representative Stokes as chairman of the Sales Tax Streamlining and Modernization Commission and asked that the nominations be closed. He also offered a motion to elect Representative Stokes as chairman. Without objection, the motion passed by a vote of 20 yeas and 0 nays. Representatives Stokes and Danahay, Senator Johns, Mr. Allison, Mr. Lagarde for Mr. Angelico, Mr. Bergeron, Mr. Procopio for Mr. Campbell, Ms. Daigle, Mr. DeCuir, Mr. Drenkard, Ms. Elliott, Mr. Garrett, Mr. Israel, Ms. Jeansonne, Ms. LaFleur, Mr. Norton, Mr. Purpera, Ms. Robottom, Ms. Starns, and Ms. Theriot voted yea.

After taking over as chairman, Representative Stokes stated that commission members may expect six meetings before the end of 2015, and that notices would be sent to members in advance of the meetings. She explained that the commission is authorized by the legislature to meet up to two years.

Scott Drenkard, The Tax Foundation, presented a document entitled, "Crafting Good Sales Tax Policy" (See Exhibit A) and answered commission members' questions on his presentation.

Craig Johnson, Streamlined Sales Tax Governing Board, Inc., was unable to attend the meeting due to cancellation of his flight. At the request of Chairman Stokes, Paula Jeansonne provided an overview of the Streamlined Sales Tax Governing Board, Inc., and answered commission members' questions on her presentation.

Dannie Garrett, representing the Louisiana School Boards Association, presented a document entitled, "Presentation to Sales Tax Streamlining and Modernization Commission." (See Exhibit B)

IV. OTHER BUSINESS

There was no other business.

V. ADJOURNMENT

Mr. Purpera offered a motion to adjourn. Without objection, the motion to adjourn passed by a vote of 19 yeas and 0 nays. Representatives Stokes and Danahay, and Mr. Allison, Mr. Lagarde for Mr. Angelico, Mr. Bergeron, Mr. Procopio for Mr. Campbell, Ms. Daigle, Mr. DeCuir, Mr. Drenkard, Ms. Elliott, Mr. Garrett, Mr. Israel, Ms. Jeansonne, Ms. LaFleur, Mr. Norton, Mr. Purpera, Ms. Robottom, Ms. Starns, and Ms. Theriot voted yea.

The meeting was adjourned at 12:55 p.m.

Respectfully submitted,

Chairman Julie Stokes
Sales Tax Streamlining and Modernization Commission