

Joint Committee on Sales Tax Streamlining and Modernization Commission

Minutes of Meeting
2016 Regular Session
May 19, 2016

I. CALL TO ORDER

Representative Stokes, chairman of the Joint Committee on Sales Tax Streamlining and Modernization Commission, called the meeting to order at 10:57 a.m. in Room 6, in the state capitol in Baton Rouge, Louisiana. The secretary called the roll.

II. ROLL CALL

MEMBERS PRESENT:

Representative Julie Stokes, chairman
Don Allison
Robert Angelico
Roger Bergeron
Joseph H. "Jay" Campbell, Jr.
Representative Michael E. Danahay
Jason DeCuir
Scott Drenkard
Jessica Elliott
Dannie Garrett
Robert C. "Bob" Israel, Jr.
Paula Jeansonne
Daryl G. Purpera
Secretary Kimberly Robinson
Natalie Robottom
Dawn Starns
Jeanine P. Theriot
Mark West

MEMBERS ABSENT:

Rona Daigle
Senator Ronnie S. Johns

STAFF MEMBERS PRESENT:

Elise Read, analyst
Gay Owens, secretary

ADDITIONAL ATTENDEES PRESENT:

Janet Anthony and Myrtis Jarrell, sergeant at arms

III. DISCUSSION

Representative Stokes made opening remarks and stated her hopes that the commission would ultimately offer recommendations to be included in a bill for introduction during the 2017 Regular Session. She stated her hope that the recommendations would reduce Louisiana's sales tax rate in a revenue-neutral fashion and streamline the \$3 billion in exemptions, exclusions, and refunds.

Representative Stokes discussed the contents of the spreadsheet entitled, "Streamlined Sales and Use Tax Commission – Exemptions List", (Exhibit A), which is included in the committee records, and responded to commission members' questions and comments.

Robert Travis Scott, president, Public Affairs Research Council (PAR), no information provided, addressed the commission. He acknowledged PAR's representatives on the commission, Jay Campbell and his proxy, Steven Procopio. He said PAR was keenly interested in the work of the commission and complimented its members and the spreadsheet compilation. Mr. Scott said a few others on this commission also sit on the Task Force on Structural Changes in Budget and Tax Policy. Mr. Scott recommended that the commission review the spreadsheet items and ultimately provide specific recommendations to the task force. He then answered questions from Representative Stokes.

Representative Stokes discussed the contents of the list entitled, "Sales Tax Streamlining and Modernization Commission Agenda for 2016", (Exhibit B), which is included in the committee records, and responded to commission members' questions and comments about the future meeting plans for the commission. She said she would like to get policy proposals from commission members, the public, and affected entities during this process. She said her primary interest is in streamlining exemptions.

Pertaining to Exhibit B, Item 14, Representative Stokes proposed forming a subcommittee of the commission to focus on the coordinated multi-parish sales and use tax audits. After responding to members' questions and comments, Representative Stokes proposed that the subcommittee be established and composed of commission members representing the Police Jury Association of Louisiana, the Louisiana Municipal Association, the Louisiana School Boards Association, the Louisiana Association of Tax Administrators, the Louisiana Sheriffs Association, the Louisiana Multi-parish Tax Commission, the Department of Revenue, and the Louisiana Legislative Auditor. Representative Stokes stated she would consult with staff after the meeting regarding the steps necessary to create the subcommittee.

Department of Revenue Secretary Kimberly Robinson informed the committee that the Task Force on Structural Changes in Budget and Tax Policy would be meeting next week on May 27, 2016, when sales tax matters would be discussed. She extended an invitation to the commission members to attend and offer testimony to which Representative Stokes indicated her plans to be at the meeting to provide an update of the commission's activities.

IV. OTHER BUSINESS

There was no other business.

V. ADJOURNMENT

Mr. Garrett offered a motion to adjourn. Without objection, the motion to adjourn passed by a vote of 17 yeas and 0 nays. Representative Stokes, Mr. Allison, Mr. Angelico, Mr. Bergeron, Mr. Campbell, Representative Danahay, Mr. DeCuir, Mr. Drenkard, Ms. Elliott, Mr. Garrett, Mr. Israel, Ms. Jeansonne, Mr. Purpera, Ms. Robottom, Ms. Starns, Ms. Theriot, and Mr. West voted yeas.

The meeting was adjourned at 1:02 p.m.

Respectfully submitted,

Chairman Julie Stokes
Sales Tax Streamlining and Modernization Commission