

## **Sales Tax Streamlining and Modernization Commission**

Minutes of Meeting  
September 6, 2016  
2016 Interim Session

### **I. CALL TO ORDER**

Representative Julie Stokes, chairman of the Sales Tax Streamlining and Modernization Commission, called the meeting to order at 9:45 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  
Senator Gary Smith for President Alario  
Don Allison  
Brandon Lagarde for Mr. Bob Angelico  
Jay Campbell  
Rona Daigle  
Jason DeCuir  
Scott Drenkard  
Jessica Elliott  
Tina Folse  
Dannie Garrett  
Will Green  
Representative Jim Morris  
Daryl Purpera  
Kimberly Robinson  
Natalie Robottom  
Dawn Starns  
Jeanine Theriot  
Mark West

#### **MEMBERS ABSENT:**

Roger Bergeron  
Jason DeCuir  
Jessica Elliott

**STAFF MEMBERS PRESENT:**

Diane Merritt, secretary  
Elise Read, legislative analyst  
Tina Vanichchagorn, attorney

**ADDITIONAL ATTENDEES PRESENT:**

Danny Leming, House sergeant at arms  
Sheldon Jolliff, Senate sergeant at arms  
Joshua Marcelle, Senate sergeant at arms

**III. BUSINESS**

In her opening remarks, Representative Stokes mentioned residual items left from last week's meeting. She stated a subcommittee had been created to examine the base differences in the agricultural section.

Next, a discussion began on educational exemptions, with the first being "sales to elementary and secondary schools". This particular item was carried over from last week due to the discussion of looking at adding Item #51 to simplify the statute. (See Exhibit A)

Present to speak for information only were Ms. Mary Ann Coleman, Louisiana Association of Independent Colleges and Universities, 320 Third Street, Suite 104, Baton Rouge, LA 7080, (225) 389-9885; Mr. Tommy Screen, director of legal and government affairs, Ms. Tootie Busson, controller of daily operations, Loyola University, 6363 St. Charles Avenue, New Orleans, LA 70118, and Ms. Emily Toller, attorney, policy services division, Dept. of Revenue, 617 North Third Street, Baton Rouge, LA 70802, (855) 307-3893.

Representative Stokes offered a motion to treat each exemption listed on the "educational exemptions" spreadsheet that we adopt the preliminary recommendation; Item #20 (retain); Item #25 (retain as a refund); Item #51 (combine with Item #20); and Item #121 (eliminate). Without objection, the motion passed by a vote of 17 yeas and 0 nays. Representative Stokes, Senator Smith, Mr. Allison, Mr. Campbell, Ms. Daigle, Mr. Drenkard, Ms. Folse, Mr. Garrett, Mr. Green, Mr. Lagarde, Rep. Jim Morris, Mr. Purpera, Ms. Robinson, Ms. Robottom, Ms. Starns, Ms. Theriot, and Mr. West voted yea.

There was further discussion concerning purchases made by Goodwill, Salvation Army, St. Vincent de Paul, and United Way, as well as admissions to events sponsored by certain non-profit groups. Further deliberation involved organizations that are serving a particular purpose, sales of admissions, parking, and tangible personal property at non-profit events. The committee discussed the event

proceeds after allowing necessary expenses, promoters, and the exemption certificate required. Additional administrative requirements may be carried over from existing law. (See Exhibit B)

Ms. Starns offered a motion to recommend elimination of exemptions that discriminate against other non-profits (Items #151, #163, #141, #48, #139, and #133) and to discuss the overall bigger picture at a later date. Without objection, the motion passed by a vote of 15 yeas and 0 nays. Representative Stokes, Senator Smith, Mr. Allison, Mr. Campbell, Mr. Drenkard, Ms. Folsie, Mr. Garrett, Mr. Green, Mr. Lagarde, Rep. Jim Morris, Ms. Robinson, Ms. Robottom, Ms. Starns, Ms. Theriot, and Mr. West voted yea.

Mr. Garrett offered a motion to eliminate Item #21 on the "Not-For-Profit Exceptions" spreadsheet and to defer action on Items #181, #29, and #39 as the basis to form the next discussion. Without objection, the motion passed by a vote of 15 yeas and 0 nays. Representative Stokes, Senator Smith, Mr. Allison, Mr. Campbell, Mr. Drenkard, Ms. Folsie, Mr. Garrett, Mr. Green, Mr. Lagarde, Rep. Jim Morris, Ms. Robinson, Ms. Robottom, Ms. Starns, Ms. Theriot, and Mr. West voted yea.

Discussion continued on non-profit activities, food bank distributions to various agencies, the Red Cross and its role during the recent flood, and purchasing items to donate.

Representative Stokes offered a motion to adopt the preliminary recommendation on the spreadsheet for "Not-For-Profit Exemptions" (Items #179, #111, #112, #140, and #60). Without objection, the motion passed by a vote of 15 yeas and 0 nays. Representative Stokes, Senator Smith, Mr. Allison, Mr. Campbell, Mr. Drenkard, Ms. Folsie, Mr. Garrett, Mr. Green, Mr. Lagarde, Rep. Jim Morris, Ms. Robinson, Ms. Robottom, Ms. Starns, Ms. Theriot, and Mr. West voted yea.

#### **IV. OTHER BUSINESS**

There was no other business.

#### **V. ADJOURNMENT**

Mr. Garrett offered a motion to adjourn at 1:47 p.m.

Respectfully submitted,

Chairman Julie Stokes  
Sales Tax Streamlining and Modernization Commission