



Winter 2011

Issue 13, 2011

Inside this issue:

Committee News	2-3
"People-People-People"	4-5
Editorial	6-7
Membership Form	7

Reminder!

**1st Quarter
Conference**

**March 16-18
Lafayette**

**2011 LATA
Conferences**

1st QTR - Lafayette
March 16-18

2nd QTR - Natchez, Ms
T/B/A

3rd QTR - Shreveport
Sept 14-16

Annual Conference -

LATA NEWSLETTER

LATA Concludes 44th Year at New Orleans Conference

The Louisiana Association of Tax Administrators celebrated its 44th year of existence with the holding of its Annual Conference at the Astor Crowne Plaza hotel in New Orleans, December 7-10, with 2010 President Neshelle Nogess presiding. President Nogess reports 195 members attended along with an additional 45 guests, making this year's meeting one of the most well-attended in the organization's long history.

Conference highlights included the 11th annual LATA-LCPA liaison meeting, which featured presentations on updates to the Uniform Sales Code, newly enacted legislation, recent litigation, and an invitation from the LA. Department of Revenue to both organizations to work with the department in the development of a "self-audit" concept under consideration.

Presenters included former State Representative Victor Stelly on the history and impact of reversing part of the so-called "Stelly Plan", Monica Doss-Washington, Director of the LDR's new Audit Protest Bureau, Michael Cragin and Mike Battle, with the Legislative Auditor's office, and addresses from Secretary of Revenue Cynthia Bridges and Deputy Secretary Earl Millet, Jr.

The LSU Tigers may have the original “Mad Hatter” in Coach Les Miles, but the LATA is not without its version as Mr. Jesse “Jay” Adams, of the Jones Walker law firm and Mr. Robert “Bob” Rainer, of Rainer, Anding & McLindon, donned some interesting “headgear” in presenting this year’s lively version of the “Fox & Hound” debate on recent litigation.

Golfing members enjoyed an afternoon at the Audubon Golf Club, sponsored by JPI Data Resources, to kick off the entertainment portion of the Conference, which also included a cocktail reception sponsored by the Jones Walker firm, an evening of bowling and beverages at the local “Rock-N-Bowl” lanes, and a special presentation by the “Voices of LATA” Christmas choir at the Thursday night banquet. Led by President Nogess, the group offered up a medley of traditional Yule favorites and a special adaption of the “Twelve Days of Christmas”, LATA style.

The conference concluded with the traditional passing of the gavel to incoming President Ron Carter of Morehouse parish, and the installation of Vice Presidents Mark West, Ascension parish and Rufus Fruge, Calcasieu parish, as well as the elected Board of Directors who will serve the organization in 2011.

Committee News.....

At its Organization meeting on January 25th, held in Alexandria, LATA President Ron Carter announced the following appointments to chair LATA Committees for the 2011 operational year:

COMMITTEE NAME	COMMITTEE TYPE	CHAIRPERSON/CO-CHAIRPERSON
AD VALOREM	STANDING	Jerry McWherter
BUSINESS & INDUSTRY	STANDING	David Moore/Roy Austin
BY-LAWS (RULES)	STANDING	Kathryn Vincent
COMPUTER TECHNOLOGY	STANDING	Donna Andries
CERTIFIED TESTING & RECERTIFICATION	STANDING	J. C. Blank / Kathy Pettis
EDUCATION	STANDING	Mark West / Rufus Fruge
TRIALS/ JURISPRUDENCE	STANDING	Tiffani Delapasse
FINANCE	STANDING	Jerry Moore
LEGISLATIVE	STANDING	Rufus Fruge/Gregory Ruppert
MEMBERSHIP	STANDING	Tiffanie Delapasse
NOMINATION	STANDING	Michael Curtis
OCCUPATIONAL LICENSES & PERMITS	STANDING	James Bowie
PROGRAM	STANDING	Rufus Fruge
SCHOLARSHIP	STANDING	Tom O'Neal
STATE & LOCAL Audit	STANDING	Donna Andries
Joint Audit committee	SPECIAL / AD HOC	
UNIFORM FORMS	STANDING	Jeff La Grange
ARBITRATION MEDIATION	SPECIAL / AD HOC	
E-COMMERCE	SPECIAL / AD HOC	
URR	SPECIAL / AD HOC	Tim Cefalu /Mark West
VISION	SPECIAL / AD HOC	Donna Andries

LATA committees perform an invaluable service to the organization and its membership. All members are encouraged and invited to participate in committee activities by volunteering their time and talents.

Committees are an excellent tool to experience personal growth and invest in the success of the organization. Volunteers may contact the Association's President, Executive Director or individual committee chairpersons for applications to join any of the standing or special committees.

“People, People, People”

(Chill Wills, from the 1963 movie “McClintock”)

Union Parish Collector Announces Retirement

Mr. **John Remy**, Union parish Sales Tax Administrator, has chosen to retire from service effective January 1, 2011. Mr. Remy has been employed with the Union Parish school system since 1978, and has served as the sales tax collector since 1979.

While John has not decided on any specific future endeavors, he indicates he does plan to keep active in his church activities, which includes building churches throughout the United States, a ministry he has participated in since 1982.

John says, “I really have enjoyed my association with the LATA over the years and particularly appreciate the assistance received from the folks like Ed Fitch, Jerry Moore, Jerry McWherter, Rufus Fruge and Ron Carter”.

Mr. Remy advises that Lincoln Parish will assume sales tax collection responsibilities for Union Parish, effective 1-1-11.

We all wish you a happy and productive retirement John! Come visit us when you can.

David Hall Assumes Board of Directors Post

Mr. **David Hall**, Sales Tax Director for Iberville parish, was elected to the LATA Board of Directors at its Annual Business Meeting in New Orleans this past December.

Mr. Hall has been employed by the parish for 13 years, the last four in the Sales Tax Department. He earned his bachelor’s degree in Accounting from Southern University in 1985 and a Masters in Public Administration in 2005. He also earned his LATA certification in Occupational License Taxes in 2010.

David is active in several civic endeavors, including the Knights of Peter Claver Council #119, Maringouin, LA, having held several leadership positions with that organization.

David relates, "It's a privilege and honor to serve the LATA as a Board member. I look forward to contributing to the future of the organization and its service to the membership and taxpayers alike".

Mr. Hall takes the seat of Mr. **Ronnie Richard**, Sales Tax Director from St. Landry Parish, who served on the Board for 5 years. Thank you Ronnie for your years of service as well.

Tom O'Neal Reappointed Secretary-Treasurer

Veteran Concordia parish administrator **Tom O'Neal** has been appointed as the LATA's Secretary -Treasurer for the 26th consecutive year in an action taken by the Board of Directors at its Organization meeting January 2011.

Tom's duties include recording and preparation of minutes of all official business proceedings of the Association and steward of all the financial accounts.

Twelve Members Receive Certifications

The LATA Education Committee has awarded 9 new Certified Tax Examiner certificates qualifying candidates at the Annual Conference. They are: **Jordane Gunnells, Matthew Grote, Marla Wood, Marcia Raskin**, all with the audit firm of Broussard Partners & Associates, **John Snyder and Jonathan B. Thomas**, with Calcasieu Parish School Board, **Michael D. Collins**, City of Bossier, **Kasey N. Golden**, Caddo-Shreveport Tax Commission, and **Katie Bouillion**, with the Iberia Parish School Board.

Achieving Certified Administrator status are **Jinnie Wilson**, City of Hammond (Ad Valorem), **David Hall**, Iberville Parish (Occupational License) and **Melanie Moore-David**, West Baton Rouge Parish (OLT and Sales Tax).

Congratulations to all on your professional achievement and many thanks to Committee Co-chairs **Kathy Pettis** and **John Blank** on your hard work in leading this important work on behalf of the membership.

From the Editor's Desk:

“Irresistible Force v. Immovable Object”

The captioned title is often used by sportswriters in heralding an upcoming battle of titans on the athletic field, particularly when one team demonstrates a prolific offense and the opponent boasts an impenetrable defense. The writer always seems to beg the answer to the question “which side will prevail”?

Such terminology also crossed my mind in thinking of a writing for this issue's commentary. I had hoped to report the outcome of the deliberations of the Act 442 Collaborative Work Group. The CWG was to have issued policy recommendations to the respective chairmen of the Senate Revenue and Fiscal Affairs and House Ways & Means committees by January 31, 2011.

Unable to convene in January for the purposes of discussing a report prepared by the CWG Chairman, a request for an extension of 30 days was forwarded to the Legislature.

Throughout the process, which began in August, 2009, competing ideologies have been at the fore of much of the discussions. The business and industry appointees have advocated a policy which introduces new terminology and analysis for determining the status of *immovable property* (irresistible force) while the state and local appointees have insisted on a more traditional view of the term coherent with the history of the Civil Code Article 466 and relevant jurisprudence (immovable object).

While both sides agree the ultimate legislative recommendation should result in ease of administration, clarity and certainty, the task is fraught with complexities in finding a “one size fits all” solution.

With all the talk in the national media in recent days on a return of “civility in public discourse”, I must admit this group has conducted its public business

in a harmonious fashion despite the frustrations we all have experienced at one time or another throughout the process. Perhaps by Spring newsletter, we can report on an outcome.

J Roger Bergeron, Editor
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Quotes of the Quarter:

"Man is man because he is free to operate within the framework of his destiny. He is free to deliberate, to make decisions, and to choose between alternatives"

-Martin Luther King, Jr. (In honor of Black History month)

"I firmly believe that any man's finest hour...is at that moment when he has worked his heart out in a good cause and lies exhausted on the field of battle---victorious."

-Vince Lombardi (In honor of the Super Bowl Champion Green Bay Packers)

MEMBERSHIP INVITATION AND APPLICATION

Name _____ Title _____

Representative of _____ Dept/Div _____

Mailing Address _____ City _____ State ____ Zip _____

Phone _____ Fax _____ E-Mail _____

Annual Dues: \$150.00 (Government Employees)
\$125.00 (Business/Industry Representatives)

Please make checks payable to:
 Louisiana Association of Tax Administrators
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