



Winter 2009

Issue 4, 2009

**Inside this issue:**

L.A.T.A. Committee Highlights	2
EBR Retirees	4
E-File	5
From The Editor	6
Membership Form	7

**Upcoming Events:**

**First Quarter Conference**  
Covington, LA  
March 10-12, 2010

**Northwest LA IEM**  
Bossier City, LA  
February 11, 2010

**Southwest LA IEM**  
Deridder, LA  
February 12, 2010

**Second Quarter Conference**  
Morgan City, LA  
June 9-11, 2010

# LATA NEWSLETTER

## ASSOCIATION CONCLUDES 2009 WITH 43<sup>rd</sup> ANNUAL CONFERENCE

### Caddo-Shreveport Tax Commission Hosts Meeting at Sam's Town

The Louisiana Association of Tax Administrators held its annual meeting December 8-11, 2009 at Sam's Town Hotel & Casino in downtown Shreveport, LA. President Tim Cefalu presided over the event, at which 179 members and associate members registered to attend.

Following the traditional golf outing on Tuesday, the Association got down to business on Wednesday with a full day of committee meetings. Twelve standing committees finalized their 2009 agendas and prepared committee reports for consumption of the Board of Directors and the general membership. The day's activities also included a special Administrator's meeting in which parties to the Ameri-sourceBergen refund issue heard presentations by the respective advocates.

Thursday morning, the Board of Director's meeting was held concurrently with the Business and Industry associates meeting. And an Auditor's Chatroom & Workshop was held, led by moderators and presenters Kathy Pettis, Calcasieu parish, Kressy Krennerich, Ascension Parish, Debra Guillory, LA Department of Revenue and Jeanine Theriot, Jefferson Parish.

The Board meeting agenda included committee reports, presentation of the 2010 Budget, a presentation by the Executive Director Roger Bergeron on his quarterly activities and an initiative on legislative policy for consideration in 2010. The Board also agreed to renew Mr. Bergeron's contract for 2010. In other action, the Board ratified the Local Audit Committee's Best Practices document as an adopted guideline for member's conduct of sales and use tax audits. The Board was also informed by President-elect Neshelle Nogess, St James Parish, of the 2010 quarterly meeting sites and dates as well as setting the date for her Organization meeting, January 12<sup>th</sup> in Baton Rouge.

Thursday afternoon's general session included presentations of committee reports to the general membership. Guest presenters included Chelsea Roberts with E.Gov Systems on modern networking methods for government agencies, and Steven Duke, Executive Director of the LA Manufactured Housing Association on the impact of Act 500 of the 2009 Legislative Session. The annual Business & Industry Round Table discussion was moderated by Board member Dave Moore, American Electric Power and Donna Cleary, Cleary Enterprises

The day's work concluded with the LATA business meeting at which nominations were presented for election as officers and board members for 2010. Incoming officers elected are:  
Neshelle Nogess, President, Morehouse Parish, President-elect and

Mark West, Ascension Parish, Second Vice president.

Three Board of Directors vacancies were filled by the selection of Jeff LaGrange, St. Mary Parish, John C. Blank, Jefferson Davis Parish, and Tiffani Delapasse of East Baton Rouge Parish. Incumbent Board members elected include: James Bowie (1<sup>st</sup> District), Jerry Moore (2<sup>nd</sup> District), Ronnie Richard (3<sup>rd</sup> District), Kathy V. Dore (7<sup>th</sup> District) and Greg Ruppert (8<sup>th</sup> District).

Friday's General Session included the always informative (and even entertaining) "Fox and Hound" legal repartee by presenters Rusty Stutes and Bill Backstrom. Following the presentation of certified testing certificates to 2009 candidates, President Tim Cefalu awarded each committee chair person with certificates of appreciation from the Association. To conclude the conference, officers were installed at the noon luncheon and remarks were delivered by out-going president Cefalu and new president Nogess.

Throughout the conference attendees enjoyed the traditional camaraderie of the hospitality room. Many thanks to host staff of the Shreveport-Caddo Tax Commission and the hotel for a job well done.

## L.A.T.A. Committee Highlights

**Legislative:** At the annual conference in Shreveport, the Legislative Committee hosted the annual liaison meeting with the Louisiana CPA Society panel. The group was welcomed by Committee co-chair George Marretta, who noted this was tenth year the two organizations had met on such an occasion. Presentations were made by Roger Bergeron on updates to the Uniform Local Sales Tax Code and Mark West on the first year results of the Parish E-File system and the Best Practices audit document developed by the Local Audit Committee.

A discussion ensued relative to the proper filing of refund claims and interest computations. All agreed to seek to refine the process for the future.

Rufus Fruge, Calcasieu Parish administrator, provided an extensive report on tax litigation decisions rendered in 2009, affecting state and local sales tax issues.

The LATA members heard from the Society representatives on possible legislative initiatives regarding standardizing extensions of due dates between state and local taxing authorities. And Society members were apprized of difficulties some local collectors were experiencing with regard to administrative hearing requests that conflict with prescription deadlines.

**Uniform Forms:** The Committee completed its 2009 assignments by updating the Proposed Assessment and Notice of Assessment documents to reflect legislative changes regarding alternatives available to taxpayers who elect to not pay assessments under protest.

**Scholarship:** The Association presented its 2009 Scholarship Award, in the amount of \$2,500 to Louisiana Tech University. Pamela Ford, Dean of Enrollment Management accepted the award on behalf of the school and advised it would go to two students who major in business/finance studies. This year's award was increased by \$1000 over the prior year.

Chairman Tom O'Neal reports that since its inception 21 years ago, the LATA has donated \$43,500 to nine different universities. He announced that the Association will increase the award in 2010 to \$3,500 and ultimately hopes the endowment will reach the \$5,000 level. Thank you Tom and Board members for your dedication to this most worthy pursuit and generosity.

**Membership:** Chair Kathy V. Dore has announced that the membership pictorial directory has been posted on the LATA website. Currently access is limited to members only. Contact information for more than 300 members and associates can be obtained from the link. Thank you Kathy & committee for all your hard work on the project.

**Local Audit:** With the adoption of the Best Practices project by the LATA Board of Directors, the work of the committee was completed on schedule. Look for the final document to be posted on the LATA Website in the near future. Committee members include: Mark West & Donna Andries, co-chairs, Lisa Broussard, Broussard Partners & Associates, Donna Cleary, Cleary Enterprises, Ken Kirspel, Bossier parish, Ron Carter, Morehouse Parish, Rufus Fruge, Tim Cefalu, Jeanine Theriot, Neshelle Nogess, and Roger Bergeron

### **Leadership Changes for 2010:**

The new year marks a transition period for several committee leadership positions in the organization.

Board members George Marretta, Louisiana Municipal Association and Donna Andries, Rapides Parish sales tax administrator are relinquishing chair positions of the Legislative Committee. Mike Curtis, Livingston Parish and Barry Dufrene, St. Mary Parish will assume the co-chair positions vacated by George and Donna.

Mike Veillon, Evangeline Parish tax administrator is stepping down as co-chair of the Finance committee. Jerry Moore, Lincoln Parish will assume Mike's duties as co-chair.

The retirements of Bobby Craig and Steve Thomas has created vacancies for Chairman of the TRIALS and OLT committees. Rufus Fruge, Calcasieu Parish, will replace Bobby on the Trials Unit and James Bowie, City of Shreveport will continue as chair of OLT.

Also in the Continuing Education arena, Ron Carter is moving from Certification Testing to join Mark West as co-chairmen of the Education Committee. J.C. Blank will replace Ron on CT&R.

And James Brabham, Allen Parish, is stepping down as co-chair of the Uniform Forms committee. New Board Member Jeff LaGrange will be replacing James and Tiffani Delapasse, City of B.R./ Parish of EBR will succeed Kathy Vincent as head of the Membership committee.

The Association extends our deepest gratitude to the dedicated service, leadership and hard work performed over many combined years by these men and women. You leave your respective Committees with the admiration of your colleagues. And it goes without saying, our best wishes go out to our new committee leaders, whose work is the engine that makes LATA what it is today.

**Bobby Craig**

# Association Salutes EBR Retirees

**Steve Thomas**

January 2010 marks the conclusion of two distinguished careers by administrators from the City of Baton Rouge/Parish of East Baton Rouge. Bobby Craig and Steve Thomas were recognized at the Annual conference luncheon for their many years of service and contributions to the LATA organization.

Mr. Craig worked with the City/parish 31 years, including 25 years in the Audit Division and the last 6 as Manager of the Revenue division. In addition to serving on the LATA Board of Directors, Bobby was instrumental in many of the educational enhancements developed by the Association, including chairing the important TRIALS Project, as well as leading many auditing workshops at quarterly meetings.

Although he will assume some part-time duties with the City/Parish in February, Bobby intends to use his newly-found leisure time for more fishing, golf and travel with wife Sherry. Bobby said he will always fondly remember the friendships he developed, the people who helped him with tax issues throughout the years, and of course, the hospitality room evenings at the many conferences. Asked for a parting comment, Bobby replied, quoting Mark Twain, "Always do what is right. It will gratify some people and astonish the rest."

Mr. Thomas steps down from his public career after 35 distinguished years. He looks to extend his leisure time, like Bobby, by enjoying more time on the golf course, fishing and spoiling his (soon to be) four grandchildren. Already a world traveler, Steve and wife Cheryll have plans to visit the Holy Land and Germany in 2010. He may even have time to take care of a list of "honey dos" when they return home.

Among Steve's many contributions to the organization, he counts his term as President of the Association and his many years as co-chair of the OLT Committee as lasting memories, not to mention the many friendships developed over the years. Always the consummate thinker, Steve urges his colleagues in the Association to "make peace with the past so it doesn't mess up the future, take a deep breath to clear your mind, leave it better than you found it, and the best is yet to come".

Our Association has been truly blessed by the presence and participation by both of these truly outstanding gentlemen. Enjoy retirement guys and thank you for your remarkable service to us all.

# PARISH E-FILE COMPLETES FIRST YEAR OF OPERATION

The on-line sales and use tax filing apparatus that was authorized as part of the Uniform Local Sales Tax Code of 2003 has recently completed its first full year of operation. Statistics released indicate the electronic filing and remittance program is a big hit with the taxpaying public.

Since becoming operational in October 2008, more than 477,000 state and local sales tax returns have been filed through the system, with remittances topping \$909,000,000. Of these totals, more than 435,000 returns filed were for local taxing authorities, with remittances exceeding \$705,000,000.

For the full calendar year of 2009, the system processed an average of about 36,000 returns a month with over \$800,000,000 in remittances, combined state and local figures show. And January 2010 filing period indicates that the system may be even more widely used in the new year in that over 54,000 returns were filed, and collections totaled in excess of \$86 million. The cumulative state and local collections processed by the system since its inception is now just shy of \$1 BILLION.

The system was developed under the leadership of the Uniform Return & Remittance Advisory Committee, briefly called URRAC. URRAC members are Chairman Mark West, Ascension Parish, (Local government rep), Cynthia Boudreaux, Assumption Parish (LATA rep)), Roy Austin (LA CPA Society), Henri Louapre (Business & Industry rep), and Secretary Cynthia Bridges of the LA Department of Revenue.

The design of the system was provided by e-Gov Systems of Baton Rouge, guided by the expertise of Mr. Rick Mekdessie.

Chairman Mark West reports, "This kind of success could not have been achieved without the cooperation of our business friends, the Department of Revenue, and all local administrators."

I want to thank all of our local administrators who participated in developing the system, Secretary Bridges and Mr. Mekdessie."

Mr. West adds, "In the coming year, the URRAC will seek to enhance the system with more timely postings of the effective date of rate changes and adoption of optional exemptions for affected jurisdictions. This will serve as a real time alert of changes effecting taxpayer's filing requirements." He also stated he wants to solicit the cooperation of the LATA in developing a "to due list" for local administrators facing rate changes, such as the adoption of new return forms, notification to the Office of Motor Vehicles, and notices to affected taxpayers.

And the Association is mindful of the contribution of former Senator Bill Jones, of Ruston, LA who had the vision to see the system as a giant leap forward for Louisiana, for the state's taxpayers and for the benefit of local sales tax administration

## From the Editor's Desk:

Mere mortals often look at the end of one year and the beginning of a new one as a time for reflection: what was, what might have been, and what is yet to come. So it is as I sit at my desk for the final publication for this LATA news cycle.

My first thought is my new-found appreciation for the work Tom O'Neal did the many years in production this newsletter. The challenge to be accurate, informative and original, with each successive output, is no little task. So, well done Brother Thomas!

As it also coincides with the end of the first year as your Executive Director, I can reflect now on that experience. It appears that the good outweighed the not-so-good (they want me back!). As the "Exec" and the Board of Directors fine tune expectations from each party, I am optimistic that the position will be of valuable service to the organization, regardless of whom holds the job in the future. As one board member put it, "We now have a point man, or go-to guy, when others want to address issues involving the LATA". Keep in mind, sometimes the "go-to guy" needs directions on "where to go". And it provides some relief to Association officers who must contend with their rigors of their "real jobs" as well as the demands of Association business.

The current year promises new challenges as well. No sooner than we return from Shreveport, flush with the success of concluding the operational year, we learn of the formation of a new local tax organization, the Louisiana Multiparish Tax Commission (MPTC). The announcement, by way of an e-mail, reminded us that "two years ago" the formation of such a group was discussed at a meeting in Lafayette. But, from my perspective, many administrators were not part of that discussion and unaware this was in the offing. In order to perhaps "clear the air" of rumors and suspicions, the LATA has invited the MPTC leadership to relate their thoughts, goals and objectives directly to their Association colleagues and avail themselves to questions from the Board about the relationship of the LATA and MPTC. To date that opportunity has been passed on.

One colleague has suggested genesis for the new group is that "the LATA did not go far enough, fast enough" with the agenda sought by the new group. If that be the case, then consider this: each major headway made by this Association in the last several years has come about through a painstakingly, deliberative process, which necessarily included participation of folks other than just ourselves. To wit, it took a dedicated dozen or so administrators two years, meeting monthly in Alexandria, LA, to draft the original UTC, followed by several months looking for legislative endorsement, followed by another couple years to form a coalition of government and business interests to redraft the Code and ensure enactment. The Parish E-File system, authorized along with the UTC in mid-2003 took over 5 years to be funded, designed and implemented, with much input from the taxpayers and practitioners. And most recently, the highly praised Best Practices audit guidelines took a year to complete, and required sufficient time for scrutiny and feedback from all parties affected.

Without meaning to be condescending, to my friends in the MPTC, cooperation is not tantamount to capitulation. To my LATA colleagues, we must put aside our bruised egos and personality conflicts to ensure that this situation does not weaken or diminish all the work that we have done and all that remains ahead of us.

In closing, I want to thank our past president, Mr. Tim Cefalu for his quiet leadership this past year and the encouragement he extended to me during some rough times. All this, while enduring such personal losses in his office and family. And I pledge my assistance to Neshelle and her new administration in the current year.

As country & western singer/songwriter Pat Green likes to croon..."Carry On!"

**J Roger Bergeron, Editor**  
[jrbergeron@cox.net](mailto:jrbergeron@cox.net)

"Seek first to understand, then to be understood"

*- our friend Rufus Fruge*

"The wisdom of the wise and the experience of the ages are perpetuated by quotations"

*- Benjamin Disraeli*

## 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  
 P.O. Box 398, Vidalia, Louisiana 71373



**LATA**  
**P.O. Box 398**  
**Vidalia, Louisiana 71373**

Visit us on the web  
<http://www.laota.com/>