Miscellaneous Topics

Patrice Gremillion

Accounts Payable & Travel

University Sales Tax Exemption

University Sales Tax Exemption

- The University's state sales tax exemption is provided **solely for eligible University business purchases** and must never be used for personal purchases.

- The sales tax exemption form is not published on the AP & Travel website. The form is available upon request and should be **safeguarded to ensure it is used only for its intended purpose.**

- To request a copy of the sales tax exemption form, contact **Deana Delage at 578-1539 or** dcleme2@lsu.edu.

Protecting the University's Sales Tax Exemption Status

- Requestors of the University's sales tax exemption are expected to be **good stewards** by using the exemption appropriately and protecting the University's tax-exempt status.

- Employees are reminded that **misuse of the University's sales tax exemption for personal purchases** may result in disciplinary action, up to and including termination of employment.

LA Ethics Disclosure Form (413)

- **<u>Filing Requirement</u>**
  - Any public servant (i.e., employed faculty, staff, or graduate/undergraduate student) who accepts complimentary admission, lodging, transportation, or reimbursement for such expenses must file a **Form 413** with the LA Board of Ethics **within 60 days of acceptance**.
  - According to the **Board of Ethics FAQ for Complimentary Admission, Lodging, and/or Transportation Disclosure Statements**, the latest date for "acceptance" is **the day the date travel begins.**

- This requirement is the **agency (LSU) and employee's responsibility** to properly complete and submit Form 413 to the LA Board of Ethics.

- **<u>Disclosure Form 413</u>**
  - **LA Board of Ethics section** was added on the AP & Travel website to provide helpful information.
  - Requestors should complete Form 413 **as soon as the complimentary offer is known** and send it to Patrice Gremillion at pgremill@lsu.edu for review.
  - The review will help ensure the form is complete and identify any issues that could result in rejection by the Board of Ethics.

LA Ethics Disclosure Form (413)

- **Common Reasons for Rejection by the Board of Ethics:**
  - **Outdated form:** Refer to the AP & Travel website for the link to the current Form 413.
  - **Incomplete event date:** The calendar year must be included. Use the **MM/DD/YYYY** date format.
  - **Incomplete form:** The form must be completed in its entirety.
  - **Limit use of acronyms:** Spell out the name of the organization or conference. If the complimentary expense is provided by an individual, include the individual's affiliation.
  - **Complimentary expenses not reported in U.S. dollars:** Complimentary expenses must be reported in U.S. dollars and based on the actual cost.
  - **Unacceptable signature:** A typed or font-generated digital signature is unacceptable by the Board of Ethics.
  - Refer to the AP & Travel website for the **Sample List of Acceptable Electronic Signatures.** This list was provided by Ms. Ashley Wimberly, Division Disclosure Director at the Board of Ethics.

LA Ethics Disclosure Form (413)

- **Agency Head (or designee) Certification**
  - The Agency Head (designee) certifies that the Form 413 was completed and signed **prior to acceptance** of the complimentary expense.
  - For timely processing, **Form 413** should be completed as soon as the complimentary offer is known and, when possible, before travel begins.
- **After Agency Head Designee Signature**
  - Once the form has been signed by the Agency Head (designee), the form will be returned to the Requestor with instructions for submission to the Board of Ethics.

Travel Contracts

Important Reminder:

No department has signature authority to sign contracts on behalf of the University.

Allow Sufficient Time for Contract Review and Approval

- Please allow sufficient processing time for the University's review and approval process when establishing contract deadlines with vendors.
- Requests requiring an immediate or next-day turnaround are generally not reasonable and may not allow adequate time for the required review and approvals.

Travel Contracts

- Travel contracts and the **Travel Summary information** should be forwarded to pgremill@lsu.edu.

Travel Contracts

Travel Summary Information

To assist with the review and approval process contracts, the following information should accompany the email request for contract approval. This information will help the reviewer and approver better understand the purpose and scope of the travel, facilitate the review process, and support timely approval.

Travel Summary Information

- Event/Program:
- Term (when applicable):
- Fiscal Year:
- Host/Faculty Member(s):
- Event/Program Dates:
- Destination(s):
- Number of Faculty:
- Number of Students:
- Spend Authorization Number:
- Student Trip Insurance: Contacted LSU Risk Management:
- Source of Funds:
- Supplier:
- Currency:
- Signature Deadline:

Travel Contracts

<u>Hotel Contracts</u>:

- Hotel selections are contingent on pricing, location, and availability.
- Review hotel cancellation policy to ensure it aligns with the University guidelines to avoid edits or additional negotiations.
- Identifying and addressing any discrepancies during the negotiation process can help avoid delays in contract review and approval.

- **University's Sliding-Scale Cancellation Guidelines:**
  - 1–7 days prior to arrival: 100%
  - 8–14 days prior to arrival: 75%
  - 15–30 days prior to arrival: 50%
  - 31–60 days prior to arrival: 25%
  - 61–90 days prior to arrival: 10%
  - 91–120 days prior to arrival: 5%
  - 121 or more days prior to arrival: No fee

Travel Contracts

<u>Airfare Contracts</u>:

- Airlines normally have a **<u>24-hour deadline</u>** to hold seats for group bookings
- **Travel Summary Information:** Must be provided when submitting the contract request to **avoid delays in review/approval**
- Travel contracts should be emailed to pgremill@lsu.edu

<u>Questions</u>:

Please contact Patrice Gremillion at 578-3366 or at pgremill@lsu.edu