

AGENDA

**House Committee on Ways and Means**

Tuesday, May 19, 2015

Committee Room 6

9:00 a.m.

Chairman: Joel C. Robideaux  
Vice Chairman: Patrick C. Williams

Staff: Alison Pryor, Deputy Director  
Elise C. Read, Legislative Analyst  
Kristin Cheng, Secretary

I. CALL TO ORDER

II. ROLL CALL

III. DISCUSSION OF LEGISLATION

|       |               |                |  |
|-------|---------------|----------------|--|
| _____ | <b>HCR 19</b> | <b>STOKES</b>  | <b>TAX RETURN</b> Urges and requests the secretary of the Department of Revenue to accept an individual taxpayer's federal income tax return extension as a taxpayer's extension of time to file his state income tax return |
| _____ | <b>HCR 45</b> | <b>BOUIE</b>   | <b>AUDITS/AUDITING</b> Directs the legislative auditor to conduct certain audits to identify unpaid severance tax payments   |
| _____ | <b>HB 217</b> | <b>BOUIE</b>   | <b>TAX CREDITS</b> Changes the definition of "qualified community development business" for purposes of the insurance premium tax credit available through the La. New Markets Jobs Act                                      |
| _____ | <b>HB 367</b> | <b>ARNOLD</b>  | <b>TAX/AD VALOREM-EXEMPTION</b> Provides relative to the definition of a nonprofit corporation organized and operated for fraternal purposes for purposes of ad valorem property tax exemptions                              |
| _____ | <b>HB 387</b> | <b>LEGER</b>   | <b>TAX/INCOME-CREDIT</b> Extends the sunset of the tax credit for the rehabilitation of historic structures for nonresidential property and provides eligibility requirements  |
| _____ | <b>HB 460</b> | <b>LEOPOLD</b> | <b>TAX COMMISSION, STATE</b> Provides relative to qualifications of members appointed to serve on the La. Tax Commission   |
| _____ | <b>HB 471</b> | <b>STOKES</b>  | <b>TAX/SALES &amp; USE</b> Establishes the Sales Tax Streamlining and Modernization Commission to perform a comprehensive study of Louisiana's state and local sales and use tax systems                                     |

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|-------|---------------|-----------------|--|
| _____ | <b>HB 473</b> | <b>HAVARD</b>   | <b>TAX/PROPERTY</b> Authorizes certain parties to protest the assessed valuation of certain public service property for purposes of ad valorem property tax                |
| _____ | <b>HB 556</b> | <b>BURRELL</b>  | <b>TAX CREDITS</b> Provides relative to the Urban Revitalization Tax Incentive Program   |
| _____ | <b>HB 567</b> | <b>PEARSON</b>  | <b>TAX/TAX REBATES</b> Provides a sunset date for all tax rebates  |
| _____ | <b>HB 589</b> | <b>BURRELL</b>  | <b>TAX CREDITS</b> Establishes criteria for participation in the enterprise zone program for the receipt of tax credits and rebate payments                                |
| _____ | <b>HB 604</b> | <b>STOKES</b>   | <b>TAX CREDITS</b> Requires verification of qualified expenditures for certification of certain tax credits by the Dept. of Economic Development                           |
| _____ | <b>HB 664</b> | <b>STOKES</b>   | <b>TAX/INCOME-CREDIT</b> Defines "inventory" for purposes of the tax credit for ad valorem taxes paid on inventory   |
| _____ | <b>HB 678</b> | <b>STOKES</b>   | <b>TAX CREDITS</b> Requirements for inclusion of a Louisiana promotional graphic or activity for productions eligible for certain entertainment industry tax credits       |
| _____ | <b>HB 681</b> | <b>KLECKLEY</b> | <b>BONDS</b> Changes the description of a capital improvement project for the SOWELA Technical Community College to be financed through the sale of bonds                  |
| _____ | <b>HB 721</b> | <b>IVEY</b>     | <b>REVENUE SECRETARY</b> Provides relative to penalties collected by the Department of Revenue   |
| _____ | <b>HB 735</b> | <b>STOKES</b>   | <b>TAX/INCOME TAX</b> Requires the withholding of individual income taxes from income earned by certain individuals for purposes of the motion picture investor tax credit |
| _____ | <b>HB 748</b> | <b>STOKES</b>   | <b>TAX CREDITS</b> Provides relative to the motion picture investor tax credit and the motion picture infrastructure investor tax credit                                   |
| _____ | <b>HB 749</b> | <b>BURRELL</b>  | <b>TAX CREDITS</b> Requires the review of tax credits  |
| _____ | <b>HB 763</b> | <b>STOKES</b>   | <b>TAX/INCOME-CREDIT</b> Limits transferability and increases the amount of the state's buy-back on the motion picture investor tax credit                                 |

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|-------|---------------|----------------|---|
| _____ | <b>HB 774</b> | <b>THIERRY</b> | <b>FEES/LICENSES/PERMITS</b> Provides relative to fees charged by the Department of Revenue   |
| _____ | <b>HB 809</b> | <b>BILLIOT</b> | <b>TAX/STATE</b> Provides with respect to a tax on certain money transmission activities and a tax credit for payment of the tax  |
| _____ | <b>HB 826</b> | <b>IVEY</b>    | <b>TAX/SALES &amp; USE</b> Establish the fee to be charged by the Department of Revenue for the collection and enforcement of collection of sales and use taxes of other taxing authorities |
| _____ | <b>HB 827</b> | <b>HENRY</b>   | <b>TAX/CORP INCOME</b> Phases out corporation income tax  |
| _____ | <b>HB 828</b> | <b>HENRY</b>   | <b>TAX/CORP FRANCHISE</b> Phases out corporation franchise tax  |

IV. OTHER BUSINESS

V. ANNOUNCEMENTS

VI. ADJOURNMENT

PLEASE SUBMIT A WITNESS CARD TO THE SECRETARY BEFORE THE MEETING BEGINS IF YOU WANT TO TESTIFY BEFORE THE COMMITTEE.