

AGENDA

**House Committee on Ways and Means**

Tuesday, April 27, 2021

Committee Room 6

Upon Adjournment of the House

Chairman: Stuart J. Bishop

Vice Chairman:

Staff: Brittany Lea, committee administrative assistant

Alison Pryor, senior attorney

Catherine Zeringue, attorney

I. CALL TO ORDER

II. ROLL CALL

III. DISCUSSION OF LEGISLATION

_____	<b>HB 7</b>	<b>FREEMAN</b>	<b>TAX/SALES-USE-EXEMPT</b> Provides for a sales and use tax exemption for feminine hygiene products and diapers
_____	<b>HB 36</b>	<b>DEVILLIER</b>	<b>TAX CREDITS</b> Reduces the annual cap on the amount of motion picture production tax credits awarded, the cap on the amount of credits claimed on tax returns, and reduces the per project cap
_____	<b>HB 43</b>	<b>DEVILLIER</b>	<b>TAX/SALES-USE-EXEMPT</b> Exempts certain business utilities from state sales and use taxes
_____	<b>HB 50</b>	<b>STEFANSKI</b>	<b>TAX/SALES &amp; USE</b> Provides a state and local sales and use tax exclusion for certain releases or re-rentals of items of tangible personal property
_____	<b>HB 114</b>	<b>DEVILLIER</b>	<b>TAX/AD VALOREM-EXEMPTION (Constitutional Amendment)</b> Phases-in over a four-year period an exemption for items constituting business inventory
_____	<b>HB 131</b>	<b>COUSSAN</b>	<b>TAX CREDITS</b> Establishes an income tax credit for donations of property used for research or direct education of students to certain educational institutions
_____	<b>HB 148</b>	<b>ECHOLS</b>	<b>TAX/SALES-USE, STATE</b> Exempts certain educational institutions from state sales and use tax on the lease or rental of tangible personal property
_____	<b>HB 205</b>	<b>DEVILLIER</b>	<b>TAX/INCOME TAX (Constitutional Amendment)</b> Eliminates the mandatory

			corporation income tax deduction for federal income taxes paid
_____	<b>HB 208</b>	<b>DEVILLIER</b>	<b>TAX/CORP INCOME</b> Repeals the income tax deduction for federal income taxes paid for purposes of calculating corporation income tax
_____	<b>HB 209</b>	<b>DEVILLIER</b>	<b>TAX/CORP INCOME</b> Provides for the rate of corporation income tax
_____	<b>HB 279</b>	<b>DEVILLIER</b>	<b>TAX/CORP FRANCHISE</b> Phases-out the corporation franchise tax over a certain period of time
_____	<b>HB 318</b>	<b>DEVILLIER</b>	<b>TAX/AD VALOREM-MFG/EXEMP</b> (Constitutional Amendment) Provides for the ad valorem tax exemption for industrial manufacturers
_____	<b>HB 454</b>	<b>DEVILLIER</b>	<b>TAX/INCOME TAX</b> Reduces the amount of certain income tax exclusions, exemptions, deductions, and credits
_____	<b>HB 486</b>	<b>DEVILLIER</b>	<b>T A X / S A L E S - U S E - E X E M P T</b> (Constitutional Amendment) Provides relative to state sales and use tax exemptions for food for home consumption, utilities for residential use, and prescription drugs
_____	<b>HB 488</b>	<b>PRESSLY</b>	<b>TAX/INCOME TAX</b> (Constitutional Amendment) Establishes the maximum rate for purposes of calculating individual income taxes and repeals the mandatory deduction for federal income taxes paid
_____	<b>HB 489</b>	<b>PRESSLY</b>	<b>TAX/AD VALOREM-EXEMPTION</b> (Constitutional Amendment) Exempts items constituting business inventory from ad valorem property tax
_____	<b>HB 506</b>	<b>BEAULLIEU</b>	<b>TAX/INCOME TAX</b> Increases the amount of the net operating loss deduction
_____	<b>HB 527</b>	<b>CREWS</b>	<b>TAX CREDITS</b> Expands eligibility for the digital interactive media and software tax credit to include information technology services
_____	<b>HB 540</b>	<b>HILFERTY</b>	<b>TAX/SALES &amp; USE</b> Provides a sales and use tax exemption for purchases of construction materials by certain charitable organizations
_____	<b>HB 543</b>	<b>DEVILLIER</b>	<b>TAX/STATE</b> Repeals individual income, corporate income, and corporate franchise taxes and repeals all credits, deductions, exemptions, and exclusions from the tax

_____	<b>HB 546</b>	<b>PRESSLY</b>	<b>TAX/STATE</b> Reduces the rates and brackets for purposes of calculating individual income tax liability and the tax liability for estates and trusts and modifies certain income tax credits, exemptions, and deductions
_____	<b>HB 547</b>	<b>PRESSLY</b>	<b>TAX/CORP INCOME</b> Levies a flat corporate income tax, repeals the corporation franchise tax, repeals deductibility of federal income taxes paid, and terminates certain income tax credits
_____	<b>HB 615</b>	<b>FREIBERG</b>	<b>TAX/GASOLINE TAX</b> Adjusts the amount of excise tax levied on gasoline, diesel, and special fuels and levies new taxes on gasoline, diesel, special fuels, and electric and hybrid vehicles
_____	<b>HB 616</b>	<b>JOHNSON, MIKE</b>	<b>TAX CREDITS</b> Establishes an individual income tax credit for volunteer firefighters
_____	<b>HB 693</b>	<b>DAVIS</b>	<b>TAX/SALES-USE, STATE</b> Dedicates a portion of the avails of state sales and use tax to the Construction Subfund of the Transportation Trust Fund and extends .4% of current state sales and use tax

IV. OTHER BUSINESS

V. ANNOUNCEMENTS

Persons who do not feel comfortable giving testimony in person at this time may submit a prepared statement in accordance with House Rule 14.33 in lieu of appearing before the committee:

A. Any interested person or any committee member may file with the committee a prepared statement concerning a specific instrument or matter under consideration by the committee or concerning any matter within the committee's scope of authority, and the committee records shall reflect receipt of such statement and the date and time thereof.

B. Any person who files a prepared statement which contains data or statistical information shall include in such prepared statement sufficient information to identify the source of the data or statistical information. For the purposes of this Paragraph, the term "source" shall mean a publication, website, person, or other source from which the data or statistical information contained in the prepared statement was obtained by the person or persons who prepared the statement.

**NOTE: Statements emailed to [hwmc@legis.la.gov](mailto:hwmc@legis.la.gov) and received prior to noon on Monday, April 26, 2021, will be distributed to the committee members prior to the meeting.**

All persons desiring to participate in the meeting shall utilize appropriate protective health measures and observe the recommended and appropriate social distancing.

VI. ADJOURNMENT

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