

AGENDA

**House Committee on Ways and Means**

Monday, May 5, 2025  
Committee Room 6  
9:00 a.m.

Chair: Julie Emerson  
Vice Chair: Kendricks "Ken" Brass

Staff: Jacob Wilkinson, committee administrative assistant  
Alison Pryor, senior attorney  
Drew Murray, legislative analyst

- I. CALL TO ORDER
- II. ROLL CALL
- III. INSTRUMENTS TO BE HEARD

_____	<b>HB 133</b>	<b>WILLARD</b>	<b>TAX CREDITS</b> Increases the amount of the earned income tax credit
_____	<b>HB 184</b>	<b>OWEN, CHARLES</b>	<b>TAX/INCOME-INDIV/EXEMPT</b> Authorizes an individual income tax deduction for certain amounts a taxpayer receives through hardship distributions from retirement accounts
_____	<b>HB 186</b>	<b>DEWITT</b>	<b>TAX CREDITS</b> Authorizes a tax credit for certain employers of La. National Guard members and military reservists
_____	<b>HB 194</b>	<b>BAYHAM</b>	<b>TAX/INCOME-INDIV/EXEMPT</b> Authorizes an income tax deduction for certain taxpayers' overtime compensation
_____	<b>HB 195</b>	<b>BAYHAM</b>	<b>TAX/INCOME-INDIV/EXEMPT</b> Authorizes an income tax deduction for certain amounts of tip income
_____	<b>HB 198</b>	<b>KNOX</b>	<b>TAX/INCOME-INDIV/EXEMPT</b> Authorizes an income tax deduction for tip income earned by taxpayers at or below certain income levels
_____	<b>HB 211</b>	<b>LANDRY, MANDIE</b>	<b>TAX CREDITS</b> Modifies the definition of "eligible transaction" for purposes of the firearm safety device purchase tax credit
_____	<b>HB 230</b>	<b>WALTERS</b>	<b>TAX CREDITS</b> Establishes an income tax credit for motor vehicle manufacturers and motor vehicle manufacturing suppliers

_____	<b>HB 236</b>	<b>GLORIOSO</b>	<b>TAX/INCOME TAX</b> Establishes an individual income tax deduction for certain property insurance policy premiums
_____	<b>HB 238</b>	<b>MCFARLAND</b>	<b>TAX/INCOME TAX</b> Provides relative to tax benefits for adoption of children from foster care and donations to foster care charitable organizations
_____	<b>HB 325</b>	<b>BRYANT</b>	<b>TAX/TOBACCO TAX</b> Provides for the rate of tax levied on certain cigars
_____	<b>HB 337</b>	<b>WILLARD</b>	<b>TAX CREDITS</b> Establishes an income tax credit for taxpayers who claim a dependent under the age of six
_____	<b>HB 414</b>	<b>DEWITT</b>	<b>TAX/INCOME TAX</b> Exempts certain overtime compensation and income earned from tips from state income taxation
_____	<b>HB 444</b>	<b>MACK</b>	<b>ENERGY</b> Creates an injection tax for carbon dioxide sequestration
_____	<b>HB 475</b>	<b>FIRMENT</b>	<b>TAX CREDITS</b> Increases the maximum amount of insurance premium tax credits for retaliatory taxes paid by certain domestic insurers that may be claimed in a fiscal year and extends the sunset date of the credit
_____	<b>HB 477</b>	<b>FREIBERG</b>	<b>TAX CREDITS</b> Authorizes university laboratory schools to participate in the student tuition organization tax credit program
_____	<b>HB 485</b>	<b>HILFERTY</b>	<b>TAX/INCOME TAX</b> Establishes an individual income tax deduction for net capital gains
_____	<b>HB 490</b>	<b>MCFARLAND</b>	<b>TAX/SALES &amp; USE</b> Provides for the sales and use tax exemption for certain public entities
_____	<b>HB 495</b>	<b>GEYMANN</b>	<b>TAX/SEVERANCE TAX</b> Limits the severance tax exemption for gas produced from horizontally drilled wells
_____	<b>HB 518</b>	<b>GEYMANN</b>	<b>TAX/SEVERANCE TAX</b> Provides relative to rates, computation, and administration of severance tax on oil, gas, and other natural resources
_____	<b>HB 533</b>	<b>CARVER</b>	<b>TAX CREDITS</b> Establishes the Work-Based Learning Tax Credit for employment of apprentices, interns, and youth workers
_____	<b>HB 552</b>	<b>SCHAMERHORN</b>	<b>TAX/EXCISE</b> Levies a tax on the operation of carbon capture and storage pipelines
_____	<b>HB 600</b>	<b>GEYMANN</b>	<b>TAX/SEVERANCE TAX</b> Reduces the rate of severance tax on oil produced from newly completed wells and provides relative to

			special rates on oil produced from certain limited-production wells
_____	<b>HB 642</b>	<b>WILDER</b>	<b>TAX CREDITS</b> Repeals the earned income tax credit
_____	<b>HB 653</b>	<b>DAVIS</b>	<b>TAX CREDITS</b> Extends the duration of the sound recording investor tax credit program
_____	<b>HB 654</b>	<b>BEAULLIEU</b>	<b>TAX/SALES &amp; USE</b> Requires sales and use tax exemptions, exclusions, credits, rebates, and refunds to apply to both the state and local sales tax bases
_____	<b>HB 665</b>	<b>WILLARD</b>	<b>TAX CREDITS</b> Provides relative to the Angel Investor Tax Credit Program
_____	<b>HB 668</b>	<b>WRIGHT</b>	<b>TAX/EXCISE</b> Continues a portion of the excise tax levied on cigarettes in statute and authorizes a reduced excise tax rate on certain tobacco products
_____	<b>HB 669</b>	<b>RISER</b>	<b>TAX/EXCISE</b> Continues a portion of the excise tax levied on cigarettes in statute and authorizes a reduced excise tax rate on certain tobacco products
_____	<b>HB 671</b>	<b>GLORIOSO</b>	<b>TAX CREDITS</b> Establishes a tax credit for donations made to certain organizations serving victims of human trafficking

#### IV. OTHER BUSINESS

#### V. ANNOUNCEMENTS

#### VI. ADJOURNMENT

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.

**NOTE: Statements may be filed with the House Committee on Ways and Means via e-mail at [hwmc@legis.la.gov](mailto:hwmc@legis.la.gov). Statements submitted, and the information contained therein, are public records and subject to disclosure pursuant to public records laws.**

Audio/visual presentations, such as PowerPoint, shall be filed with the Ways and Means Committee via email at [hwmc@legis.la.gov](mailto:hwmc@legis.la.gov) at least seventy-two hours prior to the scheduled start of the committee meeting. No flash or thumb drives will be accepted.

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