

## HOUSE COMMITTEE ON WAYS AND MEANS

Minutes of Meeting  
2012 Regular Session  
Tuesday, March 27, 2012

### I. CALL TO ORDER

Representative Joel C. Robideaux, chairman of the House Committee on Ways and Means, called the meeting to order at 10:01 a.m. in House Committee Room 6 of the State Capitol, Baton Rouge, Louisiana. The secretary called the roll.

### II. ROLL CALL

#### Members Present:

Representative Joel C. Robideaux, Chairman  
Representative Patrick C. Williams, Vice Chairman  
Representative Bryan Adams  
Representative Taylor F. Barras  
Representative Regina Ashford Barrow  
Representative Wesley T. Bishop  
Representative Christopher Broadwater  
Representative Richard T. Burford  
Representative Michael E. Danahay  
Representative Mickey J. Guillory  
Representative Lowell C. Hazel  
Representative Frank A. Hoffmann  
Representative Robert A. Johnson  
Representative Eddie J. Lambert  
Representative Nick Lorusso  
Representative Harold L. Ritchie  
Representative Major Thibaut  
Representative Lenar L. Whitney  
Representative Thomas P. Willmott

#### Members Absent:

#### Staff Members Present:

Ms. Alison Pryor, Committee Attorney  
Ms. Elise Read, Committee Analyst  
Ms. Karen Stephens, Committee Secretary  
Ms. Joyce Anthony, Sergeant at Arms  
Ms. Mattie Franklin, Sergeant at Arms

**III. DISCUSSION OF LEGISLATION**

Representative Robideaux announced that action on House Bill No. 754 was voluntarily deferred.

**House Bill No. 225 by Representative Lorusso**

Representative Lorusso presented House Bill No. 225, which would remove certain water transportation companies from the definition of public service property for purposes of assessment. He provided the attached brochure entitled "Voyages to the Heartland of America" (see Exhibit "A") to the committee.

Representative Lorusso offered a set of amendments to specify that the exclusion provided in proposed law was for overnight leisure passenger vessels. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 15 yeas and 0 nays. Those voting yeas were Representatives Adams, Barras, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion of the bill.

Representative Lorusso offered a motion to report House Bill No. 225 with amendments, to which there was no objection. House Bill No. 225 was reported with amendments by a vote of 16 yeas and 0 nays. Those voting yeas were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to speak in support were Mr. Randy Haynie and Mr. David Kish, representing the Great American Steamboat Company, One Commerce Square, 40 S. Main Street, Floor 21, Memphis, TN 38103, (504) 301-1426.

A copy of the witness cards for individuals (who were present but did not testify) in support of, in opposition to, and to provide information on the bill is attached. (see Exhibit "B")

**House Bill No. 729 by Representative Robideaux**

On behalf of Representative Robideaux, Mr. Stephen Moret, secretary of the Department of Economic Development (DED), presented House Bill No. 729, which would extend the single sales factor for computation of corporate income and franchise taxes for manufacturing or merchandising to other qualified businesses through establishment of the Corporate Tax Apportionment Program. He provided an executive summary entitled "Governor Jindal's 2012 Economic Development Package - Working Draft" (see Exhibit "C") to the committee.

Representative Robideaux offered a set of amendments to add a definition for "significant positive economic benefit"; to add a limitation that no new contracts will be approved after July 1, 2017; to add a prohibition that no business engaged in gaming or gambling will be eligible for the program, for purposes of legislative rules oversight; to add the requirement that the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs meet within 45 days of a rule or regulation being published in the State Register; and to change the applicability of proposed law from all tax years beginning on and after January 1, 2013, to all corporate income tax periods beginning on or after January 1, 2013, and all corporate franchise tax periods beginning on or after January 1, 2014. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 17 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion of the bill.

Representative Robideaux offered a motion to report House Bill No. 729 with amendments, to which there was no objection. House Bill No. 729 was reported with amendments by a vote of 19 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to provide information were Mr. Greg Albrecht, chief economist, representing the Legislative Fiscal Office, P.O. Box 44097, Baton Rouge, LA 70804, (225) 342-7233 and Mr. Jason DeCuir, chief of staff, representing the Department of Revenue, P.O. Box 66258, Baton Rouge, LA 70896, (225) 219-2700.

Present to speak in support was Mr. Stephen Moret, secretary of the DED, 1051 N. Third Street, Baton Rouge, LA 70802, (225) 342-3000.

A copy of the witness cards for individuals (who were present but did not testify) in support of, in opposition to, and to provide information on the bill is attached. (see Exhibit "D")

**House Bill No. 958 by Representative Robideaux**

On behalf of Representative Robideaux, Mr. Stephen Moret, secretary of the Department of Economic Development (DED), presented House Bill No. 958, which would create the Competitive Projects Payroll Incentive Program to grant rebates to certain qualifying businesses.

Representative Robideaux offered a set of amendments to add the definition of "significant positive economic benefit"; to add the limitation that no contract will be approved on or after July 1, 2017, add the requirement that DED provide the Department of Revenue (DOR) with the name of each

rebate recipient and the amount of the rebate; to change the source of money for the payments from income and franchise tax collections to any taxes collected by the DOR; and to add the requirement that the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs meet within 45 days of a rule or regulation being published in the State Register. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 18 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion of the bill.

Representative Robideaux offered a motion to report House Bill No. 958 with amendments, to which there was no objection. House Bill No. 958 was reported with amendments by a vote of 18 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to speak in support was Mr. Stephen Moret, secretary of the DED, 1051 N. Third Street, Baton Rouge, LA 70802, (225) 342-3000.

A copy of the witness cards for individuals (who were present but did not testify) in support of, in opposition to, and to provide information on the bill is attached. (see Exhibit "E")

**House Bill No. 937 by Representative Robideaux**

On behalf of Representative Robideaux, Mr. Stephen Moret, secretary of the Department of Economic Development (DED), presented House Bill No. 937, which would create the Corporate Headquarters Relocation Program which would authorize a rebate for certain costs related to the relocation of certain corporate headquarter projects.

Representative Robideaux offered a set of amendments to add a definition of "significant positive economic benefit"; to add a limitation that no contract will be approved on or after July 1, 2017; to add a requirement that DED provide the Department of Revenue (DOR) with the name of each rebate recipient and the amount of the rebate, change the source of money for the payments from income and franchise tax collections to any taxes collected by the DOR; and to add the requirement that the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs meet within 45 days of a rule or regulation being published in the State Register. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 18 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Representative Robideaux offered a set of amendments to change the percentage of eligible costs for personnel relocation for headquarters jobs from 40% to 60%. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 18 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion of the bill.

Representative Robideaux offered a motion to report House Bill No. 937 with amendments, to which there was no objection. House Bill No. 937 was reported with amendments by a vote of 18 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to speak in support was Mr. Stephen Moret, secretary of the DED, 1051 N. Third Street, Baton Rouge, LA 70802, (225) 342-3000.

A copy of the witness cards for individuals (who were present but did not testify) in support of, in opposition to, and to provide information on the bill is attached. (see Exhibit "F")

#### **IV. OTHER BUSINESS**

Representative Thibaut offered a motion to adopt the Committee Rules (see Exhibit "G"), to which there was no objection. The rules were adopted by a vote of 18 yeas and 0 nays. Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Hoffmann, Johnson, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott voted yea.

#### **V. ANNOUNCEMENTS**

There were no announcements.

**VI. ADJOURNMENT**

Representative Robideaux offered a motion to adjourn the meeting, to which there was no objection. The meeting was adjourned at 11:25 a.m.

Respectfully submitted,

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Joel C. Robideaux

Date approved: \_\_\_\_\_