HOUSE COMMITTEE ON WAYS AND MEANS

Minutes of Meeting 2012 Regular Session Tuesday, April 3, 2012

I. CALL TO ORDER

Representative Joel C. Robideaux, chairman of the House Committee on Ways and Means, called the meeting to order at 10:07 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 Eddie J. Lambert

Representative Nick Lorusso

Representative Harold L. Ritchie

Representative Major Thibaut

Representative Lenar L. Whitney

Representative Thomas P. Willmott

Staff Members Present:

Ms. Alison Pryor, Committee Attorney

Ms. Elise Read, Committee Analyst

Ms. Karen Stephens, Committee Secretary

Ms. Sharon Bitsell, Sergeant at Arms

Ms. Mattie Franklin, Sergeant at Arms

Members Absent:

Representative Robert A. Johnson

III. DISCUSSION OF LEGISLATION

House Bill No. 568 by Representative Wesley Bishop

Representative Wesley Bishop presented House Bill No. 568, which would provide for a local sales and use tax exemption for sales of certain property to St. Bernard Project, Inc. He provided a seven-page information packet prepared by the St. Bernard Project (see Exhibit "A") to the committee.

Representative Wesley Bishop offered a set of amendments to specify the definition of a political subdivision. 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, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion on the bill.

Representative Wesley Bishop offered a motion to report House Bill No. 568 with amendments, to which there was no objection. House Bill No. 568 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, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to speak in support were Mr. Charlie Melancon, P.O. Box 549, Napoleonville, LA 70390, (985) 369-7785 and Ms. Emilie Tenenbaum, representing the St. Bernard Project, 8324 Parc Place, Chalmette, LA 70843, (302) 528-3507.

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. 363 by Representative Thompson

Representative Thompson presented House Bill No. 363, which would require employers to maintain a record of overtime compensation paid to employees.

Representative Broadwater offered a set of amendments to delete a requirement that an employer report overtime data to the Department of Revenue (DOR); to add a requirement that an employer provide an employee with his overtime data; to change the party who will retain overtime data from the DOR to the employer; and to delete authorization for DOR to promulgate rules and regulations. He also offered a motion to adopt the amendments, to which there was no objection. The

amendments were adopted by a vote of 17 years and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion on the bill.

Representative Barrow offered a motion to report House Bill No. 363 with amendments, to which there was no objection. House Bill No. 363 was reported with amendments by a vote of 16 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lorusso, Ritchie, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to provide information was Mr. Jason DeCuir, chief of staff of the DOR, 617 N. Third Street, Baton Rouge, LA 70802, (225) 219-4059.

House Bill No. 1013 by Representative Danahay

Representative Danahay presented House Bill No. 1013, which would provide for the duties of the sheriffs, other tax collectors, and the legislative auditor, relative to amount of tax collections to be remitted to certain public retirement systems.

There was no further discussion on the bill.

Representative Hazel offered a motion to report House Bill No. 1013 favorably, to which there was no objection. House Bill No. 1013 was reported with amendments by a vote of 15 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lorusso, Ritchie, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to speak in support were Mr. Gary Bennett and Mr. Skip McGee, representing the Louisiana Sheriffs' Association, 801 North Boulevard, Suite 120, Baton Rouge, LA 70802, (225) 343-8402.

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 "C")

House Bill No. 377 by Representative Robideaux

On behalf of Representative Robideaux, Mr. Grady Hazel presented House Bill No. 363, which would provide relative to credits and overpayments for partnerships filing composite returns.

Representative Robideaux offered a set of amendments to delete authority for the secretary of the Department of Revenue (DOR) to prescribe alternative methods for filing, signing, and verifying a tax return; to delete rulemaking authority and the requirement that a partnership be responsible for distributing any overpayments among its members; to change the effective date; and to add that proposed law will be effective for taxable periods beginning on and after January 1, 2013. 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, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion on the bill.

Representative Robideaux offered a motion to report House Bill No. 377 with amendments, to which there was no objection. House Bill No. 377 was reported with amendments by a vote of 17 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

Present to provide information was Mr. Jason DeCuir, chief of staff of the DOR, 617 N. Third Street, Baton Rouge, LA 70802, (225) 219-4059.

Present to speak in support was Mr. Grady Hazel, representing the Society of Louisiana CPAs, 321 Laurel Street, Baton Rouge, LA 70802, (225) 344-0381.

House Bill No. 754 by Representative Robideaux

Representative Robideaux presented House Bill No. 754, which would authorize state sales and use tax rebate contracts for certain businesses.

Representative Robideaux offered a set of amendments to add definitions for an "affiliated entity" and "significant positive economic benefit"; to delete the requirement that the governor determine the contract to be in the best interest of the state; to authorize renewal of the contract for up to an additional 20 years; to change payment of the rebate from the current collection of taxes imposed by present law to state sales tax revenue generated by the new taxable sales; to add provisions for the recapture of certain rebate payments; and to prohibit taxes paid on new taxable sales by the purchasing company or affiliated entity from constituting an overpayment. 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, Hoffmann, Lambert, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion on the bill.

Representative Robideaux offered a motion to report House Bill No. 754 with amendments, to which there was no objection. House Bill No. 754 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, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

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")

Senate Bill No. 221 by Senator Alario

On behalf of Senator Alario, Representative Robideaux presented Senate Bill No. 221, which would provide for donations of tax refunds to the Louisiana Association of United Ways/LA 2-1-1 through a check off box on state income tax returns. He provided an 11-page information packet prepared by the Louisiana Association of United Ways to the committee. (see Exhibit "E")

Representative Patrick Williams offered a set of amendments to change the disbursement of monies from the fund from the state treasurer to the secretary of the Department of Revenue (DOR) in accordance with R.S. 47:120.37. 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, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

There was no further discussion on the bill.

Representative Barrow offered a motion to report Senate Bill No. 221 with amendments, to which there was no objection. Senate Bill No. 221 was reported with amendments by a vote of 17 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

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")

Senate Bill No. 384 by Senator Riser

On behalf of Senator Riser, Representative Robideaux presented Senate Bill No. 384, which would recreate the Louisiana Department of Revenue (DOR).

There was no further discussion on the bill.

Representative Robideaux offered a motion to report Senate Bill No. 384 favorably, to which there was no objection. Senate Bill No. 384 was reported favorably by a vote of 17 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

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 "G")

Senate Bill No. 610 by Senator Riser

On behalf of Senator Riser, Representative Robideaux presented Senate Bill No. 610, which would provide relative to the uniformity of distribution dates for donations to donees.

There was no further discussion on the bill.

Representative Robideaux offered a motion to report Senate Bill No. 610 favorably, to which there was no objection. Senate Bill No. 610 was reported favorably by a vote of 18 yeas and 0 nays. Those voting yea were Representatives Adams, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Lorusso, Ritchie, Robideaux, Thibaut, Whitney, Patrick Williams, and Willmott.

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 "H")

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

| Representative Robideaux | offered a motion to | adjourn the me | eting, to which there | was no objection |
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| The meeting was adjourned | d at 11:09 a.m. | | | |

| Respectfully submitted, |
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| Joel C. Robideaux, Chairman |
| Date approved: |