

House Committee on Ways and Means

Minutes of Meeting
2013 Regular Session
April 15, 2013

I. CALL TO ORDER

Representative Joel C. Robideaux, chairman of the House Committee on Ways and Means, called the meeting to order at 9:25 a.m. in Room 6, in the State Capitol in Baton Rouge, Louisiana. The secretary called the roll.

II. ROLL CALL

MEMBERS PRESENT:

Representative Joel C. Robideaux, Chairman
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 Harold L. Ritchie
Representative Julie Stokes
Representative Major Thibaut
Representative Jeff R. Thompson
Representative Lenar L. Whitney
Representative Patrick C. Williams, Vice Chair
Representative Thomas P. Willmott

MEMBERS ABSENT:

None

STAFF MEMBERS PRESENT:

Ms. Alison Pryor, Attorney

Ms. Elise C. Read, Legislative Analyst
Ms. Kristin Cheng, Secretary

ADDITIONAL ATTENDEES PRESENT:

Ms. Gloria Leonard, Sergeant at Arms
Ms. Mattie Franklin, Sergeant at Arms
Ms. Hattie Morvant, Clerk

III. DISCUSSION OF LEGISLATION

House Bill No. 271 by Representative Greene

Representative Greene presented House Bill No. 271, which provides for a 10-year phase-out of the state tax levied on the net income of individuals beginning Jan. 1, 2014.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 271, to which there was no objection. Action on House Bill No. 271 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 271 is attached. (See Exhibit "A", Exhibit "B", and Exhibit "C")

House Bill No. 640 by Representative Greene

Representative Greene presented House Bill No. 640, which phases out corporation income and franchise taxes over a 10-year period.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 640, to which there was no objection. Action on House Bill No. 640 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 640 is attached. (See Exhibit "D")

House Bill No. 235 by Representative Badon

Representative Robideaux indicated that House Bill No. 235 by Representative Badon, which increases the tax on cigarettes and dedicates a portion of the proceeds of the tax, would not be heard at this meeting.

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 House Bill No. 235 is attached. (See Exhibit "E")

House Bill No. 536 by Representative Katrina Jackson

Representative Robideaux indicated that House Bill No. 536 by Representative Katrina Jackson, which is a constitutional amendment that requires federal income taxes paid as a deductible item in computing state individual income tax and authorizes the deduction in computing state corporate income tax, would not be heard at this meeting.

House Bill No. 537 by Representative Katrina Jackson

Representative Robideaux indicated that House Bill No. 537 by Representative Katrina Jackson, which is a constitutional amendment that levies an additional tax on cigarettes and other tobacco products and authorizes the dedication of such monies, would not be heard at this meeting.

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 House Bill No. 537 is attached. (See Exhibit "F")

House Bill No. 609 by Representative Katrina Jackson

Representative Robideaux indicated that House Bill No. 609 by Representative Katrina Jackson, which reduces the rates for individual income tax, would not be heard at this meeting.

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 House Bill No. 609 is attached. (See Exhibit "G")

House Bill No. 623 by Representative Katrina Jackson

Representative Robideaux indicated that House Bill No. 623 by Representative Katrina Jackson, which increases the state tax on certain tobacco products, would not be heard at this meeting.

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 House Bill No. 623 is attached. (See Exhibit "H")

House Bill No. 626 by Representative Katrina Jackson

Representative Robideaux indicated that House Bill No. 626 by Representative Katrina Jackson, which reduces the rate for corporate income tax and repeals corporate franchise taxes and federal deductions allowed on net state corporate income tax, would not be heard at this meeting.

House Bill No. 338 by Representative Ritchie

Representative Ritchie presented House Bill No. 338, which reduces the rates for corporate income tax.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 338, to which there was no objection. House Bill No. 338 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 338 is attached. (See Exhibit "I")

House Bill No. 379 by Representative Ritchie

Representative Ritchie presented House Bill No. 379, which repeals the corporation franchise tax and provisions relative to determining "taxable capital" for purposes of levying the tax.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 379, to which there was no objection. House Bill No. 379 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 379 is attached. (See Exhibit "J")

House Bill No. 394 by Representative Ritchie

Representative Ritchie presented House Bill No. 394, which reduces the rates for individual income tax.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 394, to which there was no objection. House Bill No. 394 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 394 is attached. (See Exhibit "K")

House Bill No. 405 by Representative Ritchie

Representative Ritchie presented House Bill No. 405, which reduces the rate of the state tax levied on the sale, use, consumption, distribution, and storage of certain items of tangible personal property and certain services in La.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 405, to which there was no objection. House Bill No. 405 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

House Bill No. 417 by Representative Ritchie

Representative Ritchie presented House Bill No. 417, which increases the state tax on certain tobacco products and dedicates the monies.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 417, to which there was no objection. House Bill No. 417 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 417 is attached. (See Exhibit "L")

House Bill No. 505 by Representative Seabaugh

Representative Robideaux indicated that House Bill No. 505 by Representative Seabaugh, which provides for a 10-year phase-out of the state tax levied on the net income of individuals beginning Jan. 1, 2016, would not be heard at this meeting.

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 House Bill No. 505 is attached. (See Exhibit "M")

House Bill No. 634 by Representative Seabaugh

Representative Robideaux indicated that House Bill No. 634 by Representative Seabaugh, which phases out corporation income and corporation franchise taxes over a 10-year period, would not be heard at this meeting.

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 House Bill No. 634 is attached. (See Exhibit "N")

House Bill No. 193 by Representative Gisclair

Representative Gisclair presented House Bill No. 193, which provides relative to certain port and harbor activities for purposes of qualifying for the ports of La. tax credit.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 193, to which there was no objection. Action on House Bill No. 193 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 193 is attached. (See Exhibit "O")

House Bill No. 178 by Representative Talbot

Representative Talbot presented House Bill No. 178, which repeals corporation income and franchise taxes.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 178, to which there was no objection. Action on House Bill No. 178 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 178 is attached. (See Exhibit "P")

House Bill No. 304 by Representative Talbot

Representative Talbot presented House Bill No. 304, which increases the state tax levied on cigarettes.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 304, to which there was no objection. Action on House Bill No. 304 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 304 is attached. (See Exhibit "Q")

House Bill No. 333 by Representative Talbot

Representative Talbot presented House Bill No. 333, which repeals the corporation franchise tax and provisions relative to determining "taxable capital" for purposes of levying the tax.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 333, to which there was no objection. Action on House Bill No. 333 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 333 is attached. (See Exhibit "R")

House Bill No. 586 by Representative Talbot

Representative Talbot presented House Bill No. 586, which changes the rates and brackets of the state tax levied on the net income of individuals to a flat tax.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 586, to which there was no objection. Action on House Bill No. 586 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 586 is attached. (See Exhibit "S")

House Bill No. 610 by Representative Talbot

Representative Talbot presented House Bill No. 610, which provides relative to services subject to the state sales and use tax.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 610, to which there was no objection. Action on House Bill No. 610 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 610 is attached. (See Exhibit "T" and Exhibit "U")

House Bill No. 669 by Representative Talbot

Representative Talbot presented House Bill No. 669, which provides for a six-year phase-out of the state tax levied on the net income of individuals beginning Jan. 1, 2015.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 669, to which there was no objection. Action on House Bill No. 669 was voluntarily deferred by a vote of

19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 669 is attached. (See Exhibit "V")

House Bill No. 507 by Representative Ivey

Representative Ivey presented House Bill No. 507, which provides for a 10-year phase-out of the state tax levied on the net income of individuals beginning Jan. 1, 2016.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 507, to which there was no objection. Action on House Bill No. 507 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 507 is attached. (See Exhibit "W")

House Bill No. 632 by Representative Ivey

Representative Ivey presented House Bill No. 632, which provides for a five-year phase-out of the state tax levied on the net income of individuals and includes special provisions relating to persons age 65 and older.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 632, to which there was no objection. Action on House Bill No. 632 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

House Bill No. 637 by Representative Ivey

Representative Ivey presented House Bill No. 637, which phases out the state corporation income and franchise taxes over three years.

There was no further discussion on the bill.

Representative Robideaux offered a motion to voluntarily defer action on House Bill No. 637, to which there was no objection. Action on House Bill No. 637 was voluntarily deferred by a vote of 19 yeas and 0 nays. Representatives Robideaux, Barras, Barrow, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

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 House Bill No. 637 is attached. (See Exhibit "X")

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

Chairman Robideaux announced that after Governor Jindal's recent address on the House floor and after discussion with other legislative leaders, consideration on the Governor's Tax Reform Package would be indefinitely deferred.

VI. ADJOURNMENT

The meeting was adjourned at 9:53 a.m.

Respectfully submitted,

Joel C. Robideaux, Chairman

Date