

House Committee on Ways and Means

Minutes of Meeting
2013 Regular Session
May 7, 2013

I. CALL TO ORDER

Representative Joel C. Robideaux, chairman of the House Committee on Ways and Means, called the meeting to order at 5:17 p.m. in Committee 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 Wesley T. Bishop
Representative Chris Broadwater
Representative Richard T. Burford
Representative Michael E. Danahay
Representative Mickey J. Guillory
Representative Lowell C. "Chris" 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:

Representative Regina Ashford Barrow

STAFF MEMBERS PRESENT:

Ms. Alison Pryor, Senior Attorney
Ms. Elise C. Read, Senior Legislative Analyst
Ms. Kristin Cheng, Committee Secretary

ADDITIONAL ATTENDEES PRESENT:

Mr. Daniel Leming, Sergeant at Arms
Ms. Beverly Vincent, Sergeant at Arms
Ms. Mattie Franklin, Sergeant at Arms

III. DISCUSSION OF LEGISLATION

House Bill No. 329 by Representative Alfred Williams

Representative Robideaux indicated that House Bill No. 329 by Representative Alfred Williams, which is a constitutional amendment that removes the income requirement for purposes of qualifying for the special assessment level, 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. 329 is attached. (See Exhibit "A")

House Bill No. 574 by Representative Robideaux

Representative Robideaux indicated that House Bill No. 574 by Representative Robideaux, which increases the state excise 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. 574 is attached. (See Exhibit "B")

House Bill No. 316 by Representative Katrina Jackson

Representative Katrina Jackson presented House Bill No. 316, which requires state agencies which administer tax credits and rebates to report certain information.

There was no further discussion on the bill.

Representative Thibaut offered a motion to report House Bill No. 316 favorably, to which there was no objection. House Bill No. 316 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Robideaux, Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Ritchie, Thibaut, Whitney, Patrick Williams, and Willmott voted yea.

Representative Thibaut offered a motion to place House Bill No. 316 on the local and consent calendar, to which there was no objection. House Bill No. 316 was placed on the local and consent calendar by a vote of 15 yeas and 0 nays. Representatives Robideaux, Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Ritchie, Thibaut, 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. 316 is attached. (See Exhibit "C")

House Bill No. 377 by Representative Leger

Representative Leger presented House Bill No. 377, which establishes a registry for tax credits and provides relative to the period of time to report claims or a transfer to the registry.

Representative Patrick Williams offered a set of amendments to change the date that the tax credits must be registered by to be considered eligible. 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. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Ritchie, Stokes, Thibaut, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Broadwater 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. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Present to provide information on House Bill No. 377 was Mr. Carl Redman, The Advocate, 7290 Bluebonnet Boulevard, Baton Rouge, LA 70810, (225) 388-0276.

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. 377 is attached. (See Exhibit "D")

House Bill No. 455 by Representative Leger

Representative Leger presented House Bill No. 455, which establishes the Louisiana New Markets Jobs tax credit.

Representative Patrick Williams offered a substitute bill to require that the investments eligible for the tax credits must be certified by the Dept. of Revenue. He also offered a motion to adopt the substitute bill, to which there was no objection. The substitute bill was adopted by a vote of 17 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Stokes, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Thompson offered a motion to report House Bill No. 455 by substitute, to which there was no objection. House Bill No. 455 was reported by substitute by a vote of 16 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Present to speak in support of House Bill No. 455 was Mr. Tony Toups, Advantage Capital, 909 Poydras Street, New Orleans, LA 70112, (504) 522-4850.

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. 455 is attached. (See Exhibit "E", Exhibit "F", and Exhibit "G")

House Bill No. 630 by Representative Leger

Representative Leger presented House Bill No. 630, which provides for the transferability of the income tax credit for the rehabilitation of historic commercial structures.

Representative Patrick Williams offered a set of amendments to delete the authorization for the tax credit to apply against the premium tax. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Patrick Williams offered a motion to report House Bill No. 630 with amendments, to which there was no objection. House Bill No. 630 was reported with amendments by a vote of 16 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, 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. 630 is attached. (See Exhibit "H")

House Bill No. 483 by Representative Nancy Landry

Representative Leger (See Exhibit "I") presented House Bill No. 483 for Representative Nancy Landry, which extends authority to grant tax credits for certain state-certified musical or theatrical facility infrastructure projects.

Representative Patrick Williams offered a set of amendments to change the location of these projects from any location in the state to locations on the campus of a higher education institution. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Patrick Williams offered a motion to report House Bill No. 483 with amendments, to which there was no objection. House Bill No. 483 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Hoffmann, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Present to speak in support of House Bill No. 483 was Mr. Roger Wilson, University of New Orleans, 830 Bourbon Street, New Orleans, LA 70116, (504) 338-7420.

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. 483 is attached. (See Exhibit "J")

House Bill No. 499 by Representative Burrell

Representative Burrell presented House Bill No. 499, which requires state agencies which administer tax credits and rebates to annually report certain information.

There was no further discussion on the bill.

Representative Patrick Williams offered a motion to voluntarily defer action on House Bill No. 499, to which there was no objection. Action on House Bill No. 499 was voluntarily deferred by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Hoffmann, Lambert, Ritchie, 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. 499 is attached. (See Exhibit "K")

House Bill No. 704 by Representative Katrina Jackson

Representative Williams indicated that House Bill No. 704 by Representative Katrina Jackson, which limits the amount of the deduction allowed for federal income taxes paid for purposes of computing the state tax on the net income of individuals, 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. 704 is attached. (See Exhibit "L")

House Bill No. 506 by Representative James

Representative James presented House Bill No. 506, which authorizes expanded use of the Parish e-file tax collection system.

There was no further discussion on the bill.

Representative Patrick Williams offered a motion to involuntarily defer action on House Bill No. 506, to which there was no objection. Action on House Bill No. 506 was involuntarily deferred by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Guillory, Hazel, Hoffmann, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

House Bill No. 444 by Representative Burrell

Representative Burrell (See Exhibit "M") presented House Bill No. 444, which requires the review of tax credits.

Representative Patrick Williams offered a set of amendments to change the date that the committees must begin their review of certain tax credits. 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. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Guillory, Hazel, Hoffmann, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Representative Thibaut offered a set of amendments to delete the automatic termination date of the credits. 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. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Hoffmann, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Ritchie offered a motion to report House Bill No. 444 with amendments, to which there was no objection. House Bill No. 444 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Present to speak in opposition to House Bill No. 444 were Mr. Stephen Moret, Louisiana Economic Development, 1051 N. Third Street, Baton Rouge, LA 70802, (225) 342-3000; Mr. Tim Barfield,

Louisiana Department of Revenue, 617 N. Third Street, Baton Rouge, LA 70802, (225) 219-2700; and Mr. William French, Louisiana Film and Entertainment Association, 100 Conti Street, New Orleans, LA 70130, (504) 905-4143.

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. 444 is attached. (See Exhibit "N" and Exhibit "O")

House Bill No. 501 by Representative Moreno

Representative Moreno presented House Bill No. 501, which extends the sunset of the musical and theatrical production base investment income tax credit.

Representative Patrick Williams offered a set of amendments to add the repeal of tax credits on certain expenditures and revises several definitions. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Danahay offered a motion to report House Bill No. 501 with amendments, to which there was no objection. House Bill No. 501 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, 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. 501 is attached. (See Exhibit "P" and Exhibit "Q")

House Bill No. 617 by Representative Ortego

Representative Ortego presented House Bill No. 617, which creates an income tax checkoff for the Louisiana National Guard Honor Guard for Military Funerals.

There was no further discussion on the bill.

Representative Wesley Bishop offered a motion to report House Bill No. 617 favorably, to which there was no objection. House Bill No. 617 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Representative Wesley Bishop offered a motion to place House Bill No. 617 on the local and consent calendar, to which there was no objection. House Bill No. 617 was placed on the local and consent calendar by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

House Bill No. 681 by Representative Ortego

Representative Ortego presented House Bill No. 681, which changes the definition of alternative fuel for purposes of the tax credit for conversion of a vehicle to alternative fuel usage.

Representative Hazel offered a set of amendments to add electricity as an alternative fuel and to add an effective date. He also offered a motion to adopt the amendments, to which there was no objection. The amendments were adopted by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

There was no further discussion on the bill.

Representative Wesley Bishop offered a motion to report House Bill No. 681 with amendments, to which there was no objection. House Bill No. 681 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Ritchie, 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. 681 is attached. (See Exhibit "R")

House Bill No. 686 by Representative Garofalo

Representative Garofalo presented House Bill No. 686, which establishes the Firearm and Ammunitions Manufacturer Tax Credit.

There was no further discussion on the bill.

Representative Broadwater offered a motion to report House Bill No. 686 favorably, to which there was no objection. House Bill No. 686 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater, Burford, Danahay, Hazel, Johnson, Lambert, Thibaut, Thompson, Whitney, Patrick Williams, and Willmott voted yea.

Representative Broadwater offered a motion to place House Bill No. 686 on the local and consent calendar, to which there was no objection. House Bill No. 686 was placed on the local and consent calendar by a vote of 13 yeas and 0 nays. Representatives Barras, Wesley Bishop, Broadwater,

Burford, Danahay, Hazel, Johnson, Lambert, 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. 686 is attached. (See Exhibit "S")

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

The meeting was adjourned at 7:34 p.m.

Respectfully submitted,

Joel C. Robideaux, Chairman

Date