

House Committee on Ways and Means

Minutes of Meeting
2016 First Extraordinary Session
February 23, 2016

I. CALL TO ORDER

Representative Neil C. Abramson, Chairman of the House Committee on Ways and Means, called the meeting to order at 11:07 a.m. in Room 6, in the State Capitol in Baton Rouge, Louisiana. The secretary called the roll.

II. ROLL CALL

MEMBERS PRESENT:

Representative Neil C. Abramson, Chairman
Representative Joseph Bouie, Jr.
Representative Chris Broadwater
Representative Paula P. Davis
Representative Phillip R. DeVillier
Representative Stephen C. Dwight
Representative Jimmy Harris
Representative Stephanie Hilferty
Representative Dodie Horton
Representative Marcus L. Hunter
Representative Mike Huval
Representative Barry Ivey
Representative Edward C. "Ted" James, II
Representative Robert A. Johnson
Representative John C. "Jay" Morris, III
Representative James H. "Jim" Morris, Vice Chairman
Representative Julie Stokes
Representative Major Thibaut
Representative Thomas P. Willmott

MEMBERS ABSENT:

None

STAFF MEMBERS PRESENT:

Ms. Alison Pryor, deputy director
Ms. Elise C. Read, legislative analyst
Ms. Gay Owens, secretary

ADDITIONAL ATTENDEES PRESENT:

Ms. Janet Anthony, sergeant at arms
Ms. Beverly Hurst, sergeant at arms
Ms. Myrtis Jarrell, sergeant at arms

III. DISCUSSION OF LEGISLATION**House Bill No. 5 by Representative Leger**

Representative Leger presented House Bill No. 5, which increased the amount of the earned income tax credit.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 5 without action, with the recommendation that it be recommitted to the Committee of the Whole. Without objection, House Bill No. 5 was reported without action, with the recommendation that it be recommitted to the Committee of the Whole, by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 5 is available upon request.

House Bill No. 7 by Representative Jackson

Representative Jackson presented House Bill No. 7, which provided relative to corporate income exclusions for dividend income from certain banking institutions.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 7 favorably. Without objection, House Bill No. 7 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter,

Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 7 is available upon request.

House Bill No. 14 by Representative Leger

Representative Leger presented House Bill No. 14, which levied an additional tax on cigarettes.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 14 favorably. Without objection, House Bill No. 14 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 14 is available upon request.

House Bill No. 19 by Representative James

Representative James presented House Bill No. 19, which provided relative to the entities to which corporate franchise tax applies.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 19 unfavorably. Without objection, House Bill No. 19 was reported unfavorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 19 is available upon request.

House Bill No. 20 by Representative Broadwater

Representative Broadwater presented House Bill No. 20, which provided relative to the net operating loss deduction for corporate income tax.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 20 favorably. Without objection, House Bill No. 20 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 20 is available upon request.

House Bill No. 22 by Representative Jackson

Representative Jackson presented House Bill No. 22, which repealed the three-year sunset of certain reductions to tax rebates.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 22 unfavorably. Without objection, House Bill No. 22 was reported unfavorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 22 is available upon request.

House Bill No. 23 by Representative Jackson

Representative Jackson presented House Bill No. 23, which repealed the three-year sunset of certain reductions to corporate income tax deductions, exemptions, and exclusions.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 23 unfavorably. Without objection, House Bill No. 23 was reported unfavorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 23 is available upon request.

House Bill No. 24 by Representative Jackson

Representative Jackson presented House Bill No. 24, which repealed the three-year sunset of certain reductions to income and corporation franchise tax credits.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 24 unfavorably. Without objection, House Bill No. 24 was reported unfavorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 24 is available upon request.

House Bill No. 25 by Representative Jackson

Representative Jackson presented House Bill No. 25, which provided relative to the net operating loss deduction for corporate income tax.

There was no further discussion on the bill.

Representative Abramson offered a motion to involuntarily defer action on House Bill No. 25. Without objection, action on House Bill No. 25 was involuntarily deferred by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 25 is available upon request.

House Bill No. 27 by Representative Cox

Representative Cox presented House Bill No. 27, which increased the excise tax levied on certain alcoholic beverages.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 27 favorably. Without objection, House Bill No. 27 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty,

Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 27 is available upon request.

House Bill No. 28 by Representative Cox

Representative Cox presented House Bill No. 28, which reduced the amount of the discount for accurately reporting and remitting excise taxes on alcoholic beverages and beer.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 28 favorably. Without objection, House Bill No. 28 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 26 by Representative Cox

Representative Cox presented House Bill No. 26, which reduced the amount of the discount for accurately reporting and remitting excise taxes on certain tobacco products and the amount of the discount for stamping cigarettes.

There was no further discussion on the bill.

Representative Abramson offered a motion to return House Bill No. 26 to the calendar. Without objection, House Bill No. 26 was returned to the calendar by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 26 is available upon request.

House Bill No. 29 by Representative Leger

Representative Leger presented House Bill No. 29, which established a flat rate for purposes of calculating corporation income tax liability.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 29 unfavorably. Without objection, House Bill No. 29 was reported unfavorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 29 is available upon request.

House Bill No. 30 by Representative Leger

Representative Leger presented House Bill No. 30, which provided for the collection of sales and use taxes due on sales made in Louisiana by a remote dealer.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 30 favorably. Without objection, House Bill No. 30 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 30 is available upon request.

House Bill No. 32 by Representative Leger

Representative Leger presented House Bill No. 32, which reduced the rates for purposes of calculating the tax on the taxable income of individuals.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 32 unfavorably. Without objection, House Bill No. 32 was reported unfavorably by a vote of 12 yeas and 0 nays. Representatives Abramson, DeVillier, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Jay Morris, Jim Morris, Stokes, and Thibaut 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 only on House Bill No. 32 is available upon request.

House Bill No. 31 by Representative Leger

Representative Leger presented House Bill No. 31, a Constitutional Amendment to eliminate the income tax deduction for federal income taxes paid for purposes of calculating corporate income tax liability.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 31 without action, with the recommendation that it be recommitted to the House Committee on Civil Law and Procedure. Without objection, House Bill No. 31 was reported without action, with the recommendation that it be recommitted to the House Committee on Civil Law and Procedure, by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 31 is available upon request.

House Bill No. 33 by Representative Leger

Representative Leger presented House Bill No. 33, which reduced the amount of the individual income tax deduction for excess federal itemized personal deductions.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 33 unfavorably. Without objection, House Bill No. 33 was reported unfavorably by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 33 is available upon request.

House Bill No. 34 by Representative Leger

Representative Leger presented House Bill No. 34, which changed the middle and upper income tax brackets for purposes of calculating the individual income tax.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 34 unfavorably. Without objection, House Bill No. 34 was reported unfavorably by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 34 is available upon request.

House Bill No. 43 by Representative White

Representative White presented House Bill No. 43, which provided for the amount of vendor compensation authorized as compensation for the collection and remittance of state sales and use taxes.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 43 favorably. Without objection, House Bill No. 43 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 43 is available upon request.

House Bill No. 54 by Representative Broadwater

Representative Broadwater presented House Bill No. 54, which required the advance payment of sales tax.

Representative Abramson offered a motion to adopt the substitute bill. Without objection, the substitute bill was adopted by a vote of 12 yeas and 0 nays. Representatives Abramson, DeVillier, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Jay Morris, Jim Morris, Stokes, and Thibaut voted yea.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 54 by substitute. Without objection, the motion to report House Bill No. 54 was reported by substitute by a vote of 12 yeas and 0 nays. Representatives Abramson, DeVillier, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Jay Morris, Jim Morris, Stokes, and Thibaut voted yea.

Representative Abramson offered a motion to reconsider the vote by which House Bill No. 54 was reported by substitute. Without objection, the motion to reconsider the vote passed by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Representative Abramson offered amendments to place certain requirements on dealers. Without objection, the amendments were adopted by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Representative Jim Morris offered a motion to report House Bill No. 54 as amended. Without objection, House Bill No. 54 was reported with amendments by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 54 is available upon request.

House Bill No. 55 by Representative Leger

Representative Leger presented House Bill No. 55, which required that certain deductible items be added back on certain corporate income tax returns.

Representative Abramson offered an amendment to delete references to the secretary of the Dept. of Revenue. Without objection, the motion to adopt the amendments passed by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 55 with amendments. Without objection, House Bill No. 55 was reported with amendments by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 55 is available upon request.

House Bill No. 57 by Representative Stokes

Representative Stokes presented House Bill No. 57, which repealed the three-year sunset on certain eligibility requirements relative to the income tax credit for net taxes paid to other states.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 57 favorably. Without objection, House Bill No. 57 was reported favorably by a vote of 19 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 57 is available upon request.

House Bill No. 58 by Representative Jackson

Representative Jackson presented House Bill No. 58, which provided relative to the apportionment formula for computing corporate income tax.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to involuntarily defer action on House Bill No. 58. Without objection, action on House Bill No. 58 was involuntarily deferred by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 58 is available upon request.

House Bill No. 59 by Representative Moreno

Representative Moreno presented House Bill No. 59, which provided relative to imposition of state sales and use tax on hotels.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 59 favorably. Without objection, House Bill No. 59 was reported favorably by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 64 by Representative Montoucet

Representative Montoucet presented House Bill No. 64, which provided for the extent of the state sales and use tax exemption for business utilities.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 64 unfavorably. Without objection, House Bill No. 64 was reported unfavorably by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 75 by Representative Stokes

Representative Stokes presented House Bill No. 75, which changed the rates and brackets for purposes of calculating individual income tax liability and eliminates certain deductions.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 75 without action, with the recommendation that it be recommitted to the Committee of the Whole. Without objection, House Bill No. 75 was reported without action, with the recommendation to recommit to the Committee of the Whole, by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 76 by Representative Stokes

Representative Stokes presented House Bill No. 76, a Constitutional Amendment to eliminate the income tax deduction for federal income taxes paid for purposes of computing individual and corporate income taxes and references to the maximum amount of individual income tax rates and brackets.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 76 without action, with the recommendation that it be recommitted to the Committee on Civil Law and Procedure. Without objection, House Bill No. 76 was reported without action, with the recommendation to recommit to Committee on Civil Law and Procedure, by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 80 by Representative Stokes

Representative Stokes presented House Bill No. 80, which repealed the state income tax deduction for federal income taxes paid for purposes of calculating individual and corporate income taxes.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 80 without action, with the recommendation that it be recommitted to the Committee of the Whole. Without objection, House Bill No. 80 was reported without action, with the recommendation to recommit to Committee of the Whole, by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 87 by Representative Anders

Representative Abramson offered a motion to return House Bill No. 87 to the calendar. Without objection, House Bill No. 87 was returned to the calendar by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 87 is available upon request.

House Bill No. 95 by Representative Leger

Representative Leger presented House Bill No. 95, which repealed the state income tax deduction for federal income taxes paid for purposes of calculating corporate income taxes.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 95 unfavorably. Without objection, House Bill No. 95 was reported unfavorably by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty,

Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 99 by Representative Stokes

Representative Stokes presented House Bill No. 99, which provided relative to the apportionment ratio for purposes of computing corporate income tax.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 99 favorably. Without objection, House Bill No. 99 was reported favorably by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 39 by Representative Stokes

Representative Stokes presented House Bill No. 39, which levied an automobile rental tax.

Representative Stokes offered amendments to clarify dedication language for non-state entities, and she offered a motion to adopt the amendments. Without objection, the motion to adopt the amendment passed by a vote of 13 yeas and 0 nays. Representatives Abramson, Broadwater, DeVillier, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Jay Morris, Jim Morris, Stokes, and Thibaut voted yea.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 39 with amendments. Without objection, House Bill No. 39 was reported with amendments by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 72 by Representative Shadoin

Representative Shadoin presented House Bill No. 72, which increased the state sales tax on telecommunications services.

Representative Abramson offered amendments to remove proposed rate increase and remove the provision that, on April 1, 2016, reduces the tax on interstate and international telecommunications services. Representative Abramson offered a motion to adopt the amendments. Without objection,

the amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, and Willmott voted yea.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 72 with amendments. Without objection, House Bill No. 72 was reported with amendments by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, and Willmott voted yea.

The meeting recessed at 11:53 a.m. and reconvened at 11:59 a.m.

House Bill No. 46 by Representative James

Representative James presented House Bill No. 46, which reduced the amount of certain ad valorem tax credits and provided for the carryforward (rather than the refund) of a certain portion of excess credit amounts.

Representative James offered amendments to delete provisions relative to ad valorem taxes paid to political subdivisions on vessels in the Outer Continental Shelf Lands Act waters and ad valorem taxes paid to political subdivisions by a telephone company on the company's public service properties; delete provisions that suspended the effectiveness of the credit for inventory taxes paid prior to Jan. 1, 2016; and prohibit the allowance of any credit on a return filed before July 1, 2016. Representative James offered a motion to adopt the amendments. Without objection, the amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Thibaut, and Willmott voted yea.

There was no further discussion on the bill.

Representative James offered a motion to report House Bill No. 46 with amendments. Without objection, House Bill No. 46 was reported with amendments by a vote of 17 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, 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 only on House Bill No. 46 is available upon request.

House Bill No. 47 by Representative James

Representative James presented House Bill No. 47, which reduced the amount of certain ad valorem tax credits and provided for the carryforward (rather than the refund) of a certain portion of excess credit amounts.

Representative James offered amendments to delete provisions relative to ad valorem taxes paid to political subdivisions on vessels in the Outer Continental Shelf Lands Act waters and ad valorem taxes paid to political subdivisions by a telephone company on the company's public service properties; delete provisions that disallowed refundability in favor of carrying-forward the excess amount of credit for taxpayers whose tax liability is less than the amount of the credit for inventory taxes paid prior to Jan. 1, 2016; and to prohibit the allowance of any credit on a return filed before July 1, 2016. Representative James offered a motion to adopt the amendments. Without objection, the amendments were adopted by a vote of 17 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Representative James offered a motion to report House Bill No. 47 with amendments. Without objection, House Bill No. 47 was reported with amendments by a vote of 17 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

The meeting recessed at 12:06 p.m. and reconvened at 12:17 p.m.

House Bill No. 93 by Representative Jones

Representative Abramson offered a motion to return House Bill No. 93 to the calendar. Without objection, House Bill No. 93 was returned to the calendar by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 61 by Representative Jay Morris

Representative Jay Morris presented House Bill No. 61, which provided with respect to the applicability of certain exclusions and exemptions from state sales and use taxes.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 61 without action, with the recommendation that it be recommitted to the Committee of the Whole. Without objection, House

Bill No. 61 was reported without action, with the recommendation to recommit to the Committee of the Whole, by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 62 by Representative Jackson

Representative Jackson presented House Bill No. 62, which imposed a one-cent sales and use tax.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 5 without action, with the recommendation that it be recommitted to the Committee of the Whole. Without objection, House Bill No. 62 was reported without action, with the recommendation to recommit to the Committee of the Whole, by a vote of 17 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, James, Robert Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

IV. OTHER BUSINESS

Mr. Michael Olivier, CEO, Louisiana Committee of 100 for Economic Development, 450 Laurel Street, Baton Rouge, LA 70801, (225) 382-3750, made a presentation to committee members concerning a competitive posture to grow industry in Louisiana.

Mr. Scott Drenkard, director, The Tax Foundation, 1325 G Street, Suite 950, Washington, DC 20005, discussed tax policy for fundamental tax reform in Louisiana.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

Representative Jim Morris offered a motion to adjourn the meeting. Without objection, the motion passed by a vote of 13 yeas and 0 nays. Representatives Abramson, Broadwater, DeVillier, Jimmy Harris, Hilferty, Horton, Hunter, Huval, James, Jay Morris, Jim Morris, Stokes, and Thibaut.

The meeting was adjourned at 1:49 p.m.

Respectfully submitted,

Chairman Neil C. Abramson
House Committee on Ways and Means