

House Committee on Ways and Means

Minutes of Meeting
2016 Second Extraordinary Session
June 7, 2016

I. CALL TO ORDER

Representative Neil C. Abramson, Chairman of the House Committee on Ways and Means, called the meeting to order at 11:26 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
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. Penny B. Bouquet, Administrative Secretary
Ms. Gay Owens, Secretary

ADDITIONAL ATTENDEES PRESENT:

Ms. Janet Anthony, Sergeant at Arms
Ms. Myrtis Jarrell, Sergeant at Arms
Mr. Cole Howell, Page
Mr. Kermit Johnson, Page

III. DISCUSSION OF LEGISLATION**House Bill No. 2 by Representative Abramson**

Representative Abramson presented House Bill No. 2, which provided for the comprehensive Capital Outlay budget.

Representative Abramson offered a set of amendments concerning certain projects, and also offered a motion to adopt the amendments. Without objection, the amendments were adopted by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Representative Jim Morris offered a motion to allow staff to make technical amendments to the bill. Without objection, the motion passed by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 2 with amendments. Without objection, House Bill No. 2 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, Ivey, James, Johnson, Jay Morris, Jim Morris, Thibaut, and Willmott voted yea.

House Bill No. 3 by Representative Abramson

Representative Abramson presented House Bill No. 3, which provided for the Omnibus Bond Act.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 3 favorably. Without objection, House Bill No. 3 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Hilferty, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 52 by Representative Abramson

Representative Abramson presented House Bill No. 52, which provided with respect to the execution and administration of capital outlay appropriations for FY16-17.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 52 favorably. Without objection, House Bill No. 52 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Abramson, Bouie, Davis, DeVillier, Dwight, Hilferty, Horton, Huval, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to provide information was Mr. Mark Moses, Assistant Commissioner of Facility Planning and Control, Division of Administration, 1201 North Third Street, Baton Rouge, LA 70802, (225) 342-0820.

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. 52 is available upon request.

House Bill No. 53 by Representative Abramson

Representative Abramson presented House Bill No. 53, which provided with respect to sales of certain services and tangible personal property at certain publicly owned facilities.

There was no further discussion on the bill.

Representative Abramson offered a motion to report House Bill No. 53 favorably. Without objection, House Bill No. 53 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Abramson, Bouie, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Johnson, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

House Bill No. 51 by Representative Jim Morris

Representative Jim Morris presented House Bill No. 51, which provided with respect to the effectiveness of certain exclusions and exemptions from state sales and use taxes.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 51 favorably. Without objection, House Bill No. 51 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Davis, DeVillier, Dwight, Hilferty, Horton, James, Johnson, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to provide information was Mr. Greg Albrecht, Chief Economist for the Legislative Fiscal Office (LFO), 900 North Third Street, Baton Rouge, LA 70802, (225) 342-7233.

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. 51 is available upon request.

House Bill No. 8 by Representative Magee

Representative Magee presented House Bill No. 8, which provided for effectiveness of the exemption for purchases of fishing vessels, supplies, fuels, lubricants, and repairs for vessels by licensed commercial fishermen.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to report House Bill No. 8 favorably. Without objection, House Bill No. 8 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Hilferty, Horton, Ivey, James, Johnson, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to speak in opposition was Mr. Ross Little, Jr., Republican National Convention, 101 Ruthwood Drive, Lafayette, LA, (337) 981-1749.

A handout was distributed, but not discussed. (See Exhibit B)

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. 8 is available upon request.

House Bill No. 24 by Representative Anders

Representative Anders presented House Bill No. 24, which provided relative to the insurance premium tax credit.

There was no further discussion on the bill.

Representative Thibaut offered a motion to report House Bill No. 24 favorably. Without objection, House Bill No. 24 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Johnson, Jim Morris, and Thibaut voted yea.

Present to provide information was Ms. Kimberly L. Robinson, Secretary, Department of Revenue (DOR), 617 North Third Street, Baton Rouge, LA 70802, (855) 307-3893. (See Exhibit B)

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. 24 is available upon request.

House Bill No. 35 by Representative Anders

Representative Anders presented House Bill No. 35, which established the annual tax on health maintenance organizations.

There was no further discussion on the bill.

Representative Thibaut offered a motion to report House Bill No. 35 favorably. Without objection, House Bill No. 35 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, Johnson, Jim Morris, and Thibaut voted yea.

Present to provide information were Secretary Robinson, DOR, and Mr. Shawn Hotstream, Health and Social Services Section Director, LFO, 900 North Third Street, Baton Rouge, LA 70802, (225) 342-7233. (See Exhibit B)

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. 35 is available upon request.

House Bill No. 29 by Representative Price

Representative Price presented House Bill No. 29, which provided relative to the calculation of interest on certain overpayments.

There was no further discussion on the bill.

Representative Thibaut offered a motion to report House Bill No. 29 favorably. Without objection, House Bill No. 29 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Abramson, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, Johnson, Jay Morris, Jim Morris, Stokes, and Thibaut voted yea.

Present to provide information was Secretary Robinson, DOR, and Ms. Deborah Vivien, Economist, LFO, 900 North Third Street, Baton Rouge, LA 70802, (255) 342-7233. (See Exhibit B)

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. 29 is available upon request.

House Bill No. 9 by Representative Montoucet

Representative Montoucet presented House Bill No. 9, which provided relative to the calculation of interest on certain overpayments.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 9. Without objection, action on House Bill No. 9 was voluntarily deferred by a vote of 15 yeas and 0 nays. Representatives Abramson, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, Johnson, Jay Morris, Jim Morris, Stokes, and Thibaut voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

House Bill No. 25 by Representative Lyons

Representative Lyons presented House Bill No. 25, which reduced the amount of the income tax credit for the Louisiana Citizens Property Insurance Corporation Assessment and makes the reduction permanent.

There was no further discussion on the bill.

Representative Huval offered a motion to involuntarily defer House Bill No. 25, to which Representative Thibaut objected. The motion was withdrawn before a vote was taken.

Representative Thibaut offered a motion to report House Bill No. 25 favorably, to which Representative Huval objected. House Bill No. 25 was reported favorably by a vote of 9 yeas and 8 nays. Representatives Bouie, Davis, Dwight, Hilferty, James, Johnson, Jay Morris, and Thibaut voted yea. Representatives Broadwater, DeVillier, Horton, Huval, Ivey, Jim Morris, Stokes, and Willmott voted nay.

Present to provide information was Secretary Robinson, and Mr. William Little, Attorney for the Policy Services Division, DOR, 617 North Third Street, Baton Rouge, LA 70802, (855) 307-3893. (See Exhibit B)

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. 25 is available upon request.

House Bill No. 16 by Representative Montoucet

Representative Montoucet presented House Bill No. 16, which reduced the amount of the income tax credit for the Louisiana Citizens Property Insurance Corporation Assessment and makes the reduction permanent.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 16. Without objection, action on House Bill No. 16 was voluntarily deferred by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

House Bill No. 37 by Representative Smith

Representative Smith presented House Bill No. 37, which reduced the amount of the income tax credit for the Louisiana Citizens Property Insurance Corporation Assessment and makes the reduction permanent.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 37. Without objection, action on House Bill No. 37 was voluntarily deferred by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, 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 on House Bill No. 37 is available upon request.

House Bill No. 11 by Representative Shadoin

Representative Shadoin presented House Bill No. 11, 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 Abramson offered a motion to voluntarily defer action on House Bill No. 11. Without objection, action on House Bill No. 11 was voluntarily deferred by a vote of 15 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, DeVillier, Dwight, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to speak in opposition was Ms. Dawn Starns, State Director of the National Federation of Independent Business (NFIB), 530 Lakeland Drive, Suite 201, Baton Rouge, LA 70802, (225) 218-6847.

Present to provide information were Mr. Kevin Richard, Deputy Secretary, and Mr. Little, Attorney, DOR, 617 North Third Street, Baton Rouge, LA 70802, (855) 307-3893. (See Exhibit B)

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. 11 is available upon request.

House Bill No. 38 by Representative White

Representative White presented House Bill No. 38, 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 Abramson offered a motion to voluntarily defer action on House Bill No. 38. Without objection, action on House Bill No. 38 was voluntarily deferred by a vote of 15 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, DeVillier, Dwight, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 38 is available upon request.

House Bill No. 40 by Representative Reynolds

Representative Reynolds presented House Bill No. 40, 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 Abramson offered a motion to voluntarily defer action on House Bill No. 40. Without objection, action on House Bill No. 40 was voluntarily deferred by a vote of 15 yeas and

0 nays. Representatives Abramson, Bouie, Broadwater, DeVillier, Dwight, Jimmy Harris, Horton, Huval, Ivey, James, Johnson, Jay Morris, Stokes, Thibaut, and Willmott voted yea.

Present to provide information was Secretary Robinson, DOR. (See Exhibit B)

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. 40 is available upon request.

House Bill No. 14 by Representative Montoucet

Representative Montoucet presented House Bill No. 14, which repealed the individual income tax deduction for net capital gains.

There was no further discussion on the bill.

Representative Ivey offered a motion to voluntarily defer action on House Bill No. 14. Without objection, action on House Bill No. 14 was voluntarily deferred by a vote of 16 yeas and 0 nays. Representatives Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to provide information was Secretary Robinson, DOR. (See Exhibit B)

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. 14 is available upon request.

House Bill No. 50 by Representative Montoucet

Representative Montoucet presented House Bill No. 50, which reduced the individual income tax deduction for net capital gains.

There was no further discussion on the bill.

Representative Broadwater offered a motion to report House Bill No. 50 favorably, to which Representative Horton objected. The motion was withdrawn before a vote was taken.

Representative Horton offered a motion to voluntarily defer action on House Bill No. 50. Without objection, action on House Bill No. 50 was voluntarily deferred by a vote of 16 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to speak in opposition was Mr. Dino Paternostro, LegisLink, 1355 Cherokee Avenue, Metairie, LA, (504) 756-7904.

Present to provide information was Secretary Robinson, DOR. (See Exhibit B)

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. 50 is available upon request.

House Bill No. 15 by Representative White

Representative White presented House Bill No. 15, which repealed the individual income tax deduction for net capital gains.

Representative Ivey offered a motion to voluntarily defer action on House Bill No. 15, to which Representative Thibaut objected. The motion was withdrawn before a vote was taken.

Representative Thibaut offered a set of amendments to repeal the full amount of income tax deduction to 50%, and also 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, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

There was no further discussion on the bill.

Representative Thibaut offered a motion to report House Bill No. 15 with amendments, to which Representative Horton objected. The motion failed to pass by a vote of 7 yeas and 11 nays. Representatives Bouie, Broadwater, Jimmy Harris, Hunter, James, Johnson, and Thibaut voted yea. Representatives Davis, DeVillier, Dwight, Hilferty, Horton, Huval, Ivey, Jay Morris, Jim Morris, Stokes, and Willmott voted nay.

Representative Ivey offered a motion to voluntarily defer action on House Bill No. 15. Without objection, action on House Bill No. 15 was voluntarily 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, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 15 is available upon request.

House Bill No. 6 by Representative Leger

Representative Leger presented House Bill No. 6, which provided with respect to the applicability and effectiveness of Act No. 8 from the 2016 First Extraordinary Session of the Legislature which established a flat rate for purposes of calculating corporation income tax liability.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 6. Without objection, action on House Bill No. 6 was voluntarily deferred by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 6 is available upon request.

House Bill No. 5 by Representative Leger

Representative Leger presented House Bill No. 5, which provided with respect to the applicability and effectiveness of Act Nos. 30 and 31 of the 2016 First Extraordinary Session of the Legislature which eliminated the deductibility of federal income taxes paid for purposes of computing corporate income taxes.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 5. Without objection, action on House Bill No. 5 was voluntarily deferred by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Huval, Ivey, James, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 5 is available upon request.

House Bill No. 32 by Representative Montoucet

Representative Montoucet presented House Bill No. 32, which reduced the amount of certain income and corporation franchise tax credits.

Representative Broadwater offered amendments to remove certain language concerning a potential double taxation. Representative Broadwater offered a motion to adopt the amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, Dwight, Horton, Huval, James, Jim Morris, and Willmott voted yea.

There was no further discussion on the bill.

Representative James offered a motion to report House Bill No. 32 with amendments. The motion failed to pass by a vote of 5 yeas, 13 nays, and 1 abstention. Representatives Bouie, Jimmy Harris, Hunter, James, and Johnson voted yea; Representatives Broadwater, Davis, DeVillier, Dwight, Hilferty, Horton, Huval, Ivey, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted nay; and Representative Abramson abstained.

Representative DeVillier offered a motion to involuntarily defer action on House Bill No. 32. Without objection, action on House Bill No. 32 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, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

Present to provide information was Secretary Robinson, DOR. (See Exhibit B)

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. 32 is available upon request.

House Bill No. 19 by Representative Montoucet

Representative Montoucet presented House Bill No. 19, which reduced the amount of certain ad valorem tax credits and provides for the carry forward rather than the refund of a certain portion of excess credit amounts.

There was no further discussion on the bill.

Representative Jim Morris offered a motion to voluntarily defer action on House Bill No. 19. Without objection, action on House Bill No. 19 was voluntarily 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, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 19 is available upon request.

House Bill No. 31 by Representative Jackson

Representative Jackson presented House Bill No. 31, which reduced the amount of certain income and corporation franchise tax credits.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 31. Without objection, action on House Bill No. 31 was voluntarily 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, Johnson, Jay Morris, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

House Bill No. 34 by Representative Jackson

Representative Jackson presented House Bill No. 34, which reduced the amount of certain corporate income tax exclusions and deductions.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 34. Without objection, action on House Bill No. 34 was voluntarily deferred by a vote of 10 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, Dwight, Horton, Huval, James, Jim Morris, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 34 is available upon request.

House Bill No. 21 by Representative Reynolds

Representative Reynolds presented House Bill No. 21, 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 voluntarily defer action on House Bill No. 21. Without objection, action on House Bill No. 21 was voluntarily deferred by a vote of 18 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Hilferty, Horton, Hunter, Huval, Ivey, 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 on House Bill No. 21 is available upon request.

House Bill No. 54 by Representative Thibaut

Representative Thibaut presented House Bill No. 54, which provided with respect to the tax credit for solar energy systems.

There was no further discussion on the bill.

Representative Thibaut offered a motion to voluntarily defer action on House Bill No. 54. Without objection, action on House Bill No. 54 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Hilferty, Horton, Johnson, Jay Morris, Jim Morris, Thibaut, and Willmott voted yea.

Present to provide information were Secretary Robinson, and Mr. Richard, DOR; and Mr. Albrecht, LFO.

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. 54 is available upon request.

House Bill No. 36 by Representative James

Representative James presented House Bill No. 36, 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 voluntarily defer action on House Bill No. 36. Without objection, action on House Bill No. 36 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Hilferty, Horton, Johnson, Jay Morris, Jim Morris, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 36 is available upon request.

The meeting stood at ease at 3:28 p.m. and reconvened at 3:40 p.m.

House Bill No. 12 by Representative Stokes

Representative Stokes presented House Bill No. 12, which provided relative to the apportionment ratio for purposes of computing corporate income tax and provides for the sourcing of sales.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 12. Without objection, action on House Bill No. 12 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Hilferty, Horton, Johnson, Jay Morris, Jim Morris, 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 on House Bill No. 12 is available upon request.

House Bill No. 20 by Representative Reynolds

Representative Reynolds presented House Bill No. 20, which provided relative to the apportionment ratio for purposes of computing corporate income tax and provides for the sourcing of sales.

There was no further discussion on the bill.

Representative Abramson offered a motion to voluntarily defer action on House Bill No. 20. Without objection, action on House Bill No. 20 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Hilferty, Horton, Johnson, Jay Morris, Jim Morris, Thibaut, and Willmott voted yea.

A handout was distributed, but not discussed. (See Exhibit B)

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. 20 is available upon request.

House Bill No. 27 by Representative Broadwater

Representative Broadwater presented House Bill No. 27, which provided for the non-taxability of sales or use of raw materials purchased for further processing.

Representative Broadwater offered a set of amendments to remove provisions that repeal certain tax exclusions and establish certain tax exemptions. Representative Broadwater offered a motion to adopt the amendments. Without objection, the amendments were adopted by a vote of 15 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, DeVillier, Dwight, Horton, Huval, Ivey, James, Johnson, Jim Morris, Stokes, Thibaut, and Willmott voted yea.

There was no further discussion on the bill.

Representative Broadwater offered a motion to voluntarily defer action on House Bill No. 27. Without objection, action on House Bill No. 27 was voluntarily deferred by a vote of 10 yeas and 0 nays. Representatives Abramson, Bouie, Broadwater, Davis, Dwight, Horton, Huval, James, Jim Morris, and Willmott voted yea.

Present to provide information were Secretary Robinson, DOR, and Mr. Russell Stutes, Jr., Attorney, Stutes & Lavergne, LLC, 600 Broad Street, Lake Charles, LA, (337) 433-0022. (See Exhibit B)

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

The meeting was adjourned at 4:04 p.m.

Respectfully submitted,

Chairman Neil C. Abramson
House Committee on Ways and Means