

## **House Committee on Ways and Means**

Minutes of Meeting  
2017 Regular Session  
April 11, 2017

### **I. CALL TO ORDER**

Representative Neil C. Abramson, Chairman of the House Committee on Ways and Means, called the meeting to order at 9:48 a.m. in Room 6, in the State Capitol in Baton Rouge, Louisiana.

### **II. ROLL CALL**

#### **MEMBERS PRESENT:**

Representative Neil C. Abramson, chairman  
Representative James H. "Jim" Morris, vice chairman  
Representative Joseph Bouie, Jr.  
Representative Chris Broadwater  
Representative Paula P. Davis  
Representative Phillip R. DeVillier  
Representative Stephen C. Dwight  
Representative Jimmy Harris  
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 Clay Schexnayder  
Representative Alan Seabaugh  
Representative Julie Stokes  
Representative Major Thibaut

#### **MEMBERS ABSENT:**

None

#### **STAFF MEMBERS PRESENT:**

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

Ms. Tina Vanichchagorn, attorney  
Ms. Linda Hopkins, secretary

**ADDITIONAL ATTENDEES PRESENT:**

Janet Anthony, Sergeant at arms  
Myrtis Jarrell, Sergeant at arms  
Angela McKnight, Sergeant at arms

**III. DISCUSSION OF LEGISLATION**

Chairman Abramson stated that no vote will be taken on any House Bill discussed at this meeting.

**House Bill No. 125 by Kenneth E. Havard**

Representative Havard presented House Bill No. 125, a Constitutional Amendment, which provides for the individual income tax to be levied at a flat rate.

There was no further discussion on this bill.

**House Bill No. 134 by Kenneth E. Havard**

Representative Havard presented House Bill No. 134, which eliminates the graduated system of rates and brackets for purposes of calculating individual income tax liability in favor of establishing a flat tax rate.

Present to speak for information only on House Bill No. 134 was Ms. Dawn Starns, state director, National Federation of Independent Business, 530 Lakeland Drive, #201, Baton Rouge, LA 70802, (225) 218-6847.

There was no further discussion on this bill.

**House Bill No. 163 by Malinda White**

Representative White presented House Bill No. 163, which reduces the amount of the individual income tax deduction for excess federal itemized personal deductions.

Present to speak for information only on House Bill No. 163 were Mr. Luke Morris, assistant director, La. Dept. of Revenue, 617 North Third Street, Baton Rouge, LA 70802, (855) 307-3983, and Mr. Nick Albarez, senior policy analyst, La. Budget Project, 144 Maxmillian Street, Baton Rouge, LA 70802, (225) 614-9126. (See Exhibit A)

There was no further discussion on this bill.

**House Bill No. 197 by Malinda White**

Representative White presented House Bill No. 197, which sunsets the individual income tax deduction for net capital gains.

There was no further discussion on this bill.

**House Bill No. 254 by Malinda White**

Representative White presented House Bill No. 254, which reduces the amount of the individual income tax deduction for excess federal itemized personal deductions. (See Exhibit A)

There was no further discussion on this bill.

**House Bill No. 347 by Ted James**

Representative Ted James presented House Bill No. 347 (Constitutional Amendment), which eliminates the deduction for federal income taxes paid for purposes of computing individual income taxes.

Present to provide information only, Mr. Nick Alvarez, senior policy analyst, La. Budget Project, 144 Maxmillian Street, Baton Rouge, LA 70802, (225) 614-9126.

There was no further discussion on this bill.

*Committee stood at ease until 1:00 p.m.*

**House Bill No. 349 by Walt Leger**

Representative Leger presented House Bill No. 349 (Constitutional Amendment), which provides for the rates and brackets for purposes of calculating individual income tax and repeals the deduction for federal income taxes paid.

There was no further discussion on this bill.

**House Bill No. 420 by Walt Leger**

Representative Leger presented House Bill No. 420, which reduces rates of the tax levied on individual income tax.

There was no further discussion on this bill.

**House Bill No. 418 by Walt Leger**

Representative Leger presented House Bill No. 418, which eliminates the deductibility of federal income taxes paid for purposes of calculating state individual income tax.

There was no further discussion on this bill.

**House Bill No. 350 by Walt Leger**

Representative Leger presented House Bill No. 350, a Constitutional Amendment, which provides relative to the rates and brackets for purposes of calculating individual income tax and repeals the deduction for federal income taxes paid for purposes of calculating individual and corporate income tax.

There was no further discussion on this bill.

**House Bill No. 422 by Walt Leger**

Representative Leger presented House Bill No. 422, which eliminates the deductibility of federal income taxes paid from state individual and corporate income taxes.

There was no further discussion on this bill.

**House Bill No. 419 by Walt Leger**

Representative Leger presented House Bill No. 419, which reduces the amount of the individual income tax deduction for excess federal itemized personal deductions.

There was no further discussion on this bill.

**House Bill No. 417 by Walt Leger**

Representative Leger presented House Bill No. 417, which reduces individual income tax rates and reduces the amount of certain deductions.

There was no further discussion on this bill.

**House Bill No. 353 by Julie Stokes**

Representative Julie Stokes presented House Bill No. 353 (Constitutional Amendment), which eliminates the income taxes paid for purposes of computing individual income taxes and the references to the maximum amount of individual income tax rates and brackets. (See Exhibit B)

There was no further discussion on this bill.

**House Bill No. 501 by Julie Stokes**

Representative Julie Stokes presented House Bill No. 501, which changes the rates and brackets for purposes of calculating individual income tax liability and eliminates certain deductions and credits. (See Exhibit B)

There was no further discussion on this bill.

**House Bill No. 355 by Barry Ivey**

Representative Barry Ivey presented House Bill No. 355, which provides for the comprehensive revision of the tax code and tax incentives.

Present to speak in opposition to HB 355 were Ms. Liz Swaine, executive director, Downtown Development Authority, 416 Cotton Street, Shreveport, LA 71101, (319) 455-2593, and Mr. Gary J. Elkins, Elkins Professional Law Corporation, 201 St. Charles Avenue, Suite 4400, New Orleans, LA 70170, (504)529-3600. (See Exhibit C)

There was no further discussion on this bill.

**House Bill No. 356 by Barry Ivey**

Representative Barry Ivey presented House Bill No. 356 (Constitutional Amendment), which provides for a flat rate for individual and business income taxes and eliminates the income tax deduction for federal income taxes paid for purposes of calculating corporate and individual income tax liability.

There was no further discussion on this bill.

**IV. OTHER BUSINESS**

Chairman Abramson stated House Bill No. 358, House Bill No. 359, House Bill No. 371, and House Bill No. 374, would not be heard in committee, due to their duplicative nature of the bills heard today in committee.

**V. ANNOUNCEMENTS**

The Ways and Means meeting scheduled for Tuesday, April 12, 2017, will begin at 9:30 a.m., instead of 9:00 a.m. in House Committee Room 6.

**VI. ADJOURNMENT**

Representative Seabaugh offered a motion to adjourn. Without objection, the motion to adjourn passed by a vote of 19 yeas and 0 nays. Representatives Jim Morris, Bouie, Broadwater, Davis, DeVillier, Dwight, Jimmy Harris, Horton, Hunter, Huval, Ivey, James, Johnson, Jay Morris, Schexnayder, Seabaugh, Stokes, and Thibaut voted yea.

The meeting was adjourned at 3:15 p.m.

Respectfully submitted,

Chairman Neil C. Abramson  
House Committee on Ways and Means