

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

Minutes of Meeting  
2020 Regular Session  
May 4, 2020

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 10:50 a.m. in Room 4, in the state capitol in Baton Rouge, Louisiana.

### **II. ROLL CALL**

#### **MEMBERS PRESENT:**

Representative Stuart J. Bishop, chairman  
Representative Gerald "Beau" Beaulieu, IV  
Representative Ryan Joseph Bourriaque  
Representative Marcus Anthony Bryant  
Representative Rhonda Gaye Butler  
Representative Les Farnum  
Representative Jason Hughes  
Representative Barry Ivey  
Representative Jeremy S. LaCombe  
Representative Wayne McMahan  
Representative Buddy Mincey, Jr.  
Representative Tammy T. Phelps  
Representative Neil Riser  
Representative John M. Stefanski, vice chairman  
Representative Malinda B. White  
Representative Matthew Willard  
Representative Mark Wright

#### **MEMBERS ABSENT:**

None

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

Brittany Lea, committee administrative assistant  
Mark Mahaffey, deputy director  
Alison Pryor, senior attorney  
Catherine Zeringue, attorney

Claire Vermaelen, capital outlay specialist

**ADDITIONAL ATTENDEES PRESENT:**

Angela McKnight, sergeant at arms

**III. DISCUSSION OF LEGISLATION**

**House Bill No. 202 by Representative Horton**

Representative Horton presented House Bill No. 202, which provides that the reports, studies, and recommended publications of the Louisiana Tax Institute shall be distributed by the Department of Revenue rather than the Department of State.

***Representative Stefanski in the Chair***

Representative Stefanski offered amendments which: (1) add one member appointed by the speaker of the House of Representatives, or his designee; and (2) add one member appointed by the president of the Senate, or his designee. Representative Stefanski offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

Representative Stefanski offered amendments to add the executive director of the Louisiana Uniform Local Sales Tax Board, or his designee. Representative Stefanski offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

***Representative Bishop in the Chair***

Representative Stefanski offered a motion to report House Bill No. 202 with amendments. Without objection, House Bill No. 202 was reported with amendments by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 for information only. Witness cards are included in the committee records.

**House Bill No. 360 by Representative Huval**

Representative Huval presented House Bill No. 360, a constitutional amendment which provides for the methodology of valuation of oil and gas wells for the purpose of ad valorem assessment.

Ms. Belinda Hazel, Plaquemines Parish assessor and chairperson of the Louisiana Assessors' Association, 187 Pleasant Ridge Drive, Belle Chasse, LA 70037, (504) 427-2625, spoke in support of House Bill No. 360.

Representative Stefanski offered a motion to report House Bill No. 360 favorably. Without objection, House Bill No. 360 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Ivey, LaCombe, McMahan, Mincey, Phelps, Riser, Stefanski, White, Willard, and Wright voted yea.

Witness card submitted by individuals who did not speak are as follows: 4 in support. Witness cards are included in the committee records.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in support. Copies of the statements are included in the committee records.

**House Bill No. 506 by Representative DeVillier**

Representative DeVillier presented House Bill No. 506, which reduces the severance tax rate for oil over a certain period of time and clarifies the severance tax rate for oil produced from certain incapable wells.

Mr. Gifford Briggs, Louisiana Oil and Gas Association, P.O. Box 4069, Baton Rouge, LA 70821, (225) 892-7688, spoke in support of House Bill No. 506.

Mr. Guy Cormier, executive director, Police Jury Association of Louisiana, 707 North 7<sup>th</sup> Street, Baton Rouge, LA 70802, (225) 343-2835, spoke in opposition to House Bill No. 506.

Representative Bishop offered amendments which: (1) specify that the date ranges for the graduated reduction in the severance tax rate for oil refer to taxable periods; (2) authorize the reduction in the severance tax rate for oil to 2% of its value at the time and place of severance if the price of oil falls below \$30 per barrel at any time from July 1, 2020, through June 30, 2021. This 2% severance tax rate shall be applicable only during the time that the price of oil falls below \$30 per barrel; and (3) authorize an 80% reduction in the severance tax rate for natural gas falls below \$1.90 per thousand cubic feet at any time from July 1, 2020, through June 30, 2021. This 80% severance tax rate reduction shall be applicable only during the time that the price of natural gas falls below \$1.90 per thousand cubic feet.

Representative Bishop offered a motion to adopt the proposed amendments, to which Representative Phelps objected. The administrative assistant called the roll, and the amendments were adopted by a vote of 14 yeas and 3 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, and Wright voted yea. Representatives Bryant, Phelps, and Willard voted nay.

Representative Bishop offered a motion to report House Bill No. 506 with amendments, to which Representative Willard objected. The administrative assistant called the roll, and House Bill No. 506 was reported with amendments by a vote of 14 yeas and 3 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, and Wright voted yea. Representatives Bryant, Phelps, and Willard voted nay.

Witness cards submitted by individuals who did not speak are as follows: 3 in support. Witness cards are included in the committee records.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in opposition. Copies of the statements are included in the committee records.

### **House Bill No. 791 by Representative Magee**

Representative Magee presented House Bill No. 791, which authorizes the Louisiana Sales and Use Tax Commission for Remote Sellers to remit local sales and use taxes to local collectors on behalf of certain dealers.

#### ***Representative Stefanski in the Chair***

#### ***Representative Bishop in the Chair***

Mr. Dannie Garrett, Louisiana School Boards Association, 635 Main Street #3, Baton Rouge, LA 70801, (225) 382-0333, spoke for information only on House Bill No. 791.

Representative Ivey offered a motion to report House Bill No. 791 favorably. Without objection, House Bill No. 791 was reported favorably by a vote of 17 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Phelps, Riser, Stefanski, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 4 in support. Witness cards are included in committee records.

Statements submitted in accordance with the House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in support and 1 in opposition. Copies of the statements are included in the committee records.

#### **House Bill No. 583 by Representative Mincey**

Representative Mincey presented House Bill No. 583, which requires certain public trusts to obtain approval of a parish or municipal governing authority under certain circumstances prior to undertaking an authorized public function or purpose.

Representative Bishop offered a motion to report House Bill No. 583 favorably. Without objection, House Bill No. 583 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Phelps, Riser, Stefanski, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 in support. Witness cards are included in the committee records.

#### **House Bill No. 328 by Representative Freeman**

Representative Freeman presented House Bill No. 328, which authorizes an exemption from local sales taxes for feminine hygiene products and diapers.

Representative Ivey offered amendments to add a provision limiting the local option exemption to apply to taxable periods through December 31, 2021. Representative Ivey offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, Ivey, LaCombe, Mincey, Phelps, Riser, Stefanski, White, Willard, and Wright voted yea.

Representative Ivey offered a motion to report House Bill No. 328 with amendments, to which Representative Beaulieu objected. The administrative assistant called the roll, and House Bill No. 328 was reported with amendments by a vote of 14 yeas and 3 nays. Representatives Bishop, Bryant, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Phelps, Riser, Stefanski, White, Willard, and Wright voted yea. Representatives Beaulieu, Bourriaque, and Mincey voted nay.

#### **House Bill No. 736 by Representative Gary Carter**

Representative Gary Carter presented House Bill No. 736, which authorizes the Louisiana Tax Commission to order the refund of statutory impositions declared invalid.

Representative Bishop offered amendments to specify that the claim presented to the Louisiana Tax Commission for payment of a statutory imposition declared invalid pursuant to a legal challenge

must also include the awarding of a monetary judgement. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Bishop, Bourriaque, Butler, Farnum, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

Representative Bishop offered a motion to report House Bill No. 736 with amendments. Without objection, House Bill No. 736 was reported with amendments by a vote of 10 yeas and 0 nays. Representatives Bishop, Bourriaque, Butler, Farnum, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

#### **IV. OTHER BUSINESS**

##### **COMMITTEE ROOM 3 TO BE USED FOR OVERFLOW**

##### **Consideration and Adoption of Committee Rules**

Representative Bishop offered a motion to adopt the Rules of Procedure for the 2020-2024 term. Without objection, the motion was adopted by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

#### **V. ANNOUNCEMENTS**

Representative Bishop announced that the following legislative instruments will be voluntarily deferred: House Bill No. 846 and House Concurrent Resolution No. 40.

Persons who do not feel comfortable giving testimony in person at this time may submit a prepared statement in accordance with House Rule 14.33 in lieu of appearing before the committee:

A. Any interested person or any committee member may file with the committee a prepared statement concerning a specific instrument or matter under consideration by the committee or concerning any matter within the committee's scope of authority, and the committee records shall reflect receipt of such statement and the date and time thereof.

B. Any person who files a prepared statement which contains data or statistical information shall include in such prepared statement sufficient information to identify the source of the data or statistical information. For the purposes of this Paragraph, the term "source" shall mean a publication, website, person, or other source from which the data or statistical information contained in the prepared statement was obtained by the person or persons who prepared the statement.

NOTE: Only statements mailed to [leab@legis.la.gov](mailto:leab@legis.la.gov) and received prior to 12 noon on Sunday, May 3, will be included in the record for this committee meeting. All persons desiring to participate in

the meeting shall utilize appropriate protective health measures and observe the recommended and appropriate social distancing.

## **VI. ADJOURNMENT**

Representative Bishop offered a motion to adjourn. Without objection, the motion passed by a vote of 10 yeas and 0 nays. Representatives Bishop, Bourriaque, Butler, Farnum, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

The meeting was adjourned at 12:56 p.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means