

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

Minutes of Meeting  
2020 Regular Session  
May 18, 2020

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 8:59 a.m. in Room 4, in the state capitol in Baton Rouge, Louisiana.

### **II. ROLL CALL**

#### **MEMBERS PRESENT:**

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 Neil Riser  
Representative John M. Stefanski, vice chairman  
Representative Matthew Willard

#### **MEMBERS ABSENT:**

Representative Stuart J. Bishop, chairman  
Representative Tammy T. Phelps  
Representative Malinda B. White  
Representative Mark Wright

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

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

**ADDITIONAL ATTENDEES PRESENT:**

Angela McKnight, sergeant at arms

Alvin Judson, sergeant at arms

**III. DISCUSSION OF LEGISLATION*****Representative Stefanski in the chair*****House Concurrent Resolution No. 87 by Representative Magee**

Representative Magee presented House Concurrent Resolution No. 87, which urges and requests that any proclamation convening an extraordinary session of the legislature in 2020 include an extension of effectiveness and changes to eligibility requirements of the rehabilitation of historic structures tax credit.

Representative Stefanski offered a motion to report House Concurrent Resolution No. 87 favorably. Without objection, House Concurrent Resolution No. 87 was reported favorably by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

**Senate Bill No. 138 by Senator Allain**

Senator Allain presented Senate Bill No. 138, which provides for sales and use tax collection by marketplace facilitators.

Mr. Luke Morris, assistant secretary, Louisiana Department of Revenue, 617 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 219-2153, presented an overview of Louisiana legislative history on remote sellers, Exhibit A, "*Louisiana Department of Revenue, Senate Bill 138 Marketplace Facilitator & Remote Seller Legislation*", which is included in the committee records. Mr. Morris spoke for information only on Senate Bill No. 138.

Representative Riser offered amendments which exclude "service suppliers" as defined in R.S. 33:9125(6)(b) from the definition of marketplace seller. Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

Representative Mincey offered a motion to report Senate Bill No. 138 with amendments. Without objection, Senate Bill No. 138 was reported with amendments by a vote of 11 yeas and 0 nays.

Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 7 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 these statements are included in the committee records.

#### **Senate Bill No. 164 by Senator Allain**

Senator Allain presented Senate Bill No. 164, which provides relative to local sales and use tax adjudication.

Representative Riser offered a motion to report Senate Bill No. 164 favorably. Without objection, Senate Bill No. 164 was reported favorably by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, McMahan, Mincey, Riser, Stefanski, and Willard 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.

#### **Senate Bill No. 205 by Senator Allain**

Senator Allain presented Senate Bill No. 205, which defines the term final determination for purposes of reporting federal income tax adjustments.

Representative Riser offered a motion to report Senate Bill No. 205 favorably. Without objection, Senate Bill No. 205 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

#### **Senate Bill No. 283 by Senator Allain**

Senator Allain presented Senate Bill No. 283, which provides relative to local sales tax administration.

Representative Mincey offered a motion to report Senate Bill No. 283 favorably. Without objection, Senate Bill No. 283 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, Riser, Stefanski, and Willard 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.

**Senate Bill No. 498 by Senator Allain**

Senator Allain presented Senate Bill No. 498, which provides for tax filing and payment extensions.

Secretary Kimberly Robinson, Louisiana Department of Revenue, P.O. Box 66258, Baton Rouge, LA 70896, (225) 219-4059, spoke for information only on Senate Bill No. 498.

Representative Riser offered a motion to report Senate Bill No. 498 favorably. Without objection, Senate Bill No. 498 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, Riser, Stefanski, and Willard 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.

**Senate Bill No. 487 by Senator Allain**

Senator Allain presented Senate Bill No. 487, which provides relative to the capital outlay application process.

Representative Riser offered a motion to report Senate Bill No. 487 favorably. Without objection, Senate Bill No. 487 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

**Senate Bill No. 33 by Senator Hensgens**

On behalf of Senator Hensgens, Senator Allain presented Senate Bill No. 33, which re-creates the income tax checkoff donation for Dreams Come True, Inc.

Representative Bourriaque offered a motion to report Senate Bill No. 33 favorably. Without objection, Senate Bill No. 33 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

**House Bill No. 561 by Representative Dwight**

On behalf of Representative Dwight, Mr. Cade Cole, Louisiana Board of Tax Appeals, 627 North 4<sup>th</sup> Street, Baton Rouge, LA 70802, (225) 922-0172, presented House Bill No. 561, which provides

for the administration, enforcement, and adjudication of state and local taxes and for the jurisdiction of the Board of Tax Appeals.

Representative Stefanski offered amendments which: (1) authorize a collector to extend filing or payment deadlines for the payment of local taxes until the extended date for the payment of state sales and use taxes in the event of a presidential or gubernatorial declared disaster or emergency covering a local collector's jurisdiction; (2) prohibit interest and penalties from accruing on the tax during the period of the extension provided the return and payment are received by the extended due date; (3) require decisions adopting an extension of the filing or payment deadline to be published on the Louisiana Uniform Local Sales Tax Board's website; (4) extend eligibility for the waiver of penalties if the taxpayer establishes that the failure to file a return during presidential or gubernatorial declared disaster or emergency was due to the inaccessibility of funds to pay the tax, the unavailability of records or personnel to prepare and file the return, or confusion over the extension of related state sales and use tax filing deadlines; and (5) authorize the Louisiana Uniform Local Sales Tax Board to file an action for uniformity in the same manner as a local collector.

Representative Stefanski offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

Representative Farnum offered a motion to report House Bill No. 561 with amendments. Without objection, House Bill No. 561 was reported with amendments by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard 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.

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

COMMITTEE ROOM 3 TO BE USED FOR OVERFLOW

#### **V. ANNOUNCEMENTS**

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, Sunday, May 17, 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 Mincey offered a motion to adjourn. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Mincey, Riser, Stefanski, and Willard voted yea.

The meeting was adjourned at 9:57 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means