

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

Minutes of Meeting  
2020 First Extraordinary Session  
June 9, 2020

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

Representative John M. Stefanski, vice chairman of the House Committee on Ways and Means, called the meeting to order at 9:02 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

**ADDITIONAL ATTENDEES PRESENT:**

Angela McKnight, sergeant at arms  
Alvin Judson, sergeant at arms  
Faye Talbot, sergeant at arms

**III. DISCUSSION OF LEGISLATION*****Representative Stefanski in the chair***

Mr. Jason DeCuir, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, and Mr. Joel Robideaux, 900 North 3<sup>rd</sup> Street, Baton Rouge, LA 70804, addressed the committee regarding the Louisiana Economic Recovery Task Force and the effect that COVID-19 has had on small businesses of Louisiana.

**House Bill No. 11 by Representative Stefanski*****Representative Bourriaque in the chair***

Representative Stefanski presented House Bill No. 11, which provides for the amount of compensation persons required to collect state sales and use tax may deduct for remitting taxes.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 11.

Secretary Kimberly Robinson, Louisiana Department of Revenue, P.O. Box 66258, Baton Rouge, LA 70896, (225) 219-4059, spoke for information only on House Bill No. 11.

***Representative Bishop in the chair***

Mr. Chad Bordelon, 916 Rue Chartes, Mandeville, LA 70471, (985) 789-7867, spoke in support of House Bill No. 11.

Mr. Stephen Hightower, City Group Hospitality, 7934 Boone Avenue, Baton Rouge, LA 70808, (225) 266-6410, spoke in support of House Bill No. 11.

Representative Stefanski offered a motion to report House Bill No. 11 favorably, to which Representative Phelps objected. The administrative assistant called the roll, and House Bill No. 11 was reported favorably by a vote of 13 yeas and 1 nay. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea. Representative Phelps voted nay.

Witness cards submitted by individuals who did not speak are as follows: 5 in support. Witness cards are included in the committee records.

### **House Bill No. 14 by Representative Schexnayder**

Representative Schexnayder presented House Bill No. 14, a constitutional amendment which authorizes the legislature to provide by law for the collection of sales and use taxes levied within the state.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 14.

Mr. Luke Morris, assistant secretary, Louisiana Department of Revenue, 617 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 219-4059, spoke for information only on House Bill No. 14.

Mr. John Gallagher, Louisiana Municipal Association, 700 North 10<sup>th</sup> Street, Baton Rouge, LA 70802, (225) 344-5001, spoke for information only on House Bill No. 14.

Ms. Karen White, Louisiana Municipal Association, 700 North 10<sup>th</sup> Street, Baton Rouge, LA 70802, (225) 344-5001, spoke for information only on House Bill No. 14.

Representative White offered a motion to report House Bill No. 14 favorably. Without objection, House Bill No. 14 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, Phelps, Riser, Stefanski, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 12 in support and 1 for information only. 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. 37 by Representative Harris**

Representative Harris presented House Bill No. 37, which requires the Department of Revenue to waive penalties and interest for certain taxpayers for tax year 2019.

Representative Beaulieu offered amendments which: (1) change the tax year in which proposed law applies from tax year 2019 to tax years 2019 and 2020; (2) restrict applicability of proposed law to taxpayers whose health was impacted by COVID-19 or third-party providers that the taxpayer relied

on to prepare the return was impacted by COVID-19; and (3) require taxpayers claiming the waiver to provide documentation to DOR evidencing the COVID-19 impact on their health of the health of their third-party provider for filing services.

Representative Beaulieu offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, Hughes, Ivey, McMahan, Mincey, Riser, White, and Wright voted yea.

***Representative Bourriaque in the chair***

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 37.

Representative Riser offered a motion to report House Bill No. 37 with amendments. Without objection, House Bill No. 37 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, Riser, Stefanski, White, and Wright voted yea.

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

**House Bill No. 23 by Representative Dwight**

Representative Dwight presented House Bill No. 23, a constitutional amendment which authorizes certain agreements that provide for payments in lieu of ad valorem taxes.

***Representative Stefanski in the chair***

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 23.

Representative Bishop offered a motion to report House Bill No. 23 favorably. Without objection, House Bill No. 23 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Farnum, Hughes, Ivey, McMahan, Mincey, Phelps, Stefanski, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 13 in support and 2 in opposition. 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. 28 by Representative Dwight**

Representative Dwight presented House Bill No. 28, which authorizes agreements between political subdivisions and taxpayers that may provide for certain payments in lieu of ad valorem taxes.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 28.

***Representative Riser in the chair***

Representative Bishop offered a motion to report House Bill No. 28 favorably, to which Representative Riser objected. The administrative assistant called the roll, and House Bill No. 28 was reported favorably by a vote of 11 yeas and 3 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, White, and Wright voted yea. Representatives Bryant, Phelps, and Riser voted nay.

Witness cards submitted by individuals who did not speak are as follows: 13 in support and 2 in opposition. 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: 2 in opposition. Copies of the statements are included in the committee records.

**House Bill No. 17 by Representative Bishop**

Representative Bishop presented House Bill No. 17, which suspends the corporation franchise tax levied on certain taxable capital and suspends the initial corporation franchise tax levied on certain entities.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 17.

Secretary Kimberly Robinson, Louisiana Department of Revenue, P.O. Box 66258, Baton Rouge, LA 70896, (225) 219-4059, spoke for information only on House Bill No. 17.

Ms. Lady Carlson, Together Louisiana, 7640 Lassalle Avenue, Baton Rouge, LA 70806, (318) 880-7373, spoke in opposition to House Bill No. 17.

Representative Farnum offered a motion to report House Bill No. 17 favorably, to which Representative Bryant objected. The administrative assistant called the roll, and House Bill No. 17 was reported favorably by a vote of 11 yeas and 5 nays. Representatives Bishop, Beaulieu,

Bourriaque, Butler, Farnum, Ivey, McMahan, Mincey, Riser, Stefanski, and Wright voted yea. Representatives Bryant, Hughes, Phelps, White, and Willard voted nay.

Witness cards submitted by individuals who did not speak are as follows: 8 in support and 2 in opposition. 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: 32 in opposition. Copies of the statements are included in the committee records.

***Representative Bishop in the chair***

The committee recessed at 1:00 p.m. The committee reconvened at 1:55 p.m.

***Representative Stefanski in the chair***

**House Bill No. 13 by Representative Wright**

Representative Wright presented House Bill No. 13, which authorizes certain retail businesses to participate in the Enterprise Zone incentive.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 13.

Secretary Kimberly Robinson, Louisiana Department of Revenue, P.O. Box 66258, Baton Rouge, LA 70896, (225) 219-4059, spoke for information only on House Bill No. 13.

***Representative Bishop in the chair***

Representative Beaulieu offered a motion to report House Bill No. 13 favorably, to which Representative Bryant objected. The administrative assistant called the roll, and House Bill No. 13 was reported favorably by a vote of 11 yeas and 6 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, Farnum, Ivey, McMahan, Mincey, Riser, Stefanski, and Wright voted yea. Representatives Bryant, Hughes, LaCombe, Phelps, White, and Willard voted nay.

Witness cards submitted by individuals who did not speak are as follows: 5 in support and 1 in opposition. Witness cards are included in the committee records.

**House Bill No. 19 by Representative Pressly**

Representative Pressly presented House Bill No. 19, which extends eligibility requirements for certain industries to participate in the Quality Jobs Program.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 19.

Representative Bishop offered a motion to report House Bill No. 19 favorably, to which Representative Phelps objected. The administrative assistant called the roll, and House Bill No. 19 was reported favorably by a vote of 11 yeas and 2 nays. Representatives Bishop, Beaulieu, Butler, Farnum, Ivey, McMahan, Mincey, Riser, Stefanski, Willard, and Wright voted yea. Representatives Phelps and White voted nay.

Witness cards submitted by individuals who did not speak are as follows: 3 in support and 1 in opposition. Witness cards are included in the committee records.

### **House Bill No. 25 by Representative Wright**

Representative Wright presented House Bill No. 25, which authorizes carry-back provisions for the net operating loss deduction for purposes of calculating corporate income tax.

Mr. Jason DeCuir, chairman of the Louisiana Economic Recovery Task Force, 301 Main Street, Suite 1500, Baton Rouge, LA 70825, (225) 334-0040, spoke in support of House Bill No. 25.

Representative Wright offered a motion to voluntarily defer action on House Bill No. 25. Without objection, action on House Bill No. 25 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 6 in support and 1 in opposition. Witness cards are included in the committee records.

### **House Bill No. 35 by Representative Bishop**

#### ***Representative Stefanski in the chair***

Representative Bishop presented House Bill No. 35, which creates the Capital Outlay Savings Fund.

Representative Bishop 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 Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, Mincey, Phelps, Riser, Stefanski, White, and Wright voted yea.

**House Bill No. 36 by Representative Ivey**

Representative Ivey presented House Bill No. 36, a constitutional amendment which establishes certain property tax exemptions for capital investment projects.

Ms. Lady Carlson, Together Louisiana, 7640 Lassel Avenue, Baton Rouge, LA 70806, (318) 880-7373, spoke in opposition to House Bill No. 36.

Representative Beaulieu offered a motion to report House Bill No. 36 favorably, to which Representative Riser objected. The administrative assistant called the roll, and House Bill No. 36 was reported favorably by a vote of 14 yeas and 1 nay. Representatives Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Stefanski, White, Willard, and Wright voted yea. Representative Riser voted nay.

Witness cards submitted by individuals who did not speak are as follows: 1 in opposition. 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. 41 by Representative Ivey**

Representative Ivey presented House Bill No. 41, a constitutional amendment which establishes an ad valorem tax exemption for capital investment projects and for certain property subject to a cooperative endeavor agreement requiring the property owner to make payments in lieu of taxes.

Representative Ivey offered amendments which: (1) change the type of property eligible for the cooperative endeavor agreements from all non-residential property to non-residential immovable property; (2) remove provisions requiring that property subject to the cooperative endeavor agreement be listed on the assessment rolls and submitted to the Louisiana Tax Commission; (3) add provisions repealing the Act that originated as Senate Bill 272 of the 2020 Regular Session; and (4) make technical changes.

Representative Ivey offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 15 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

Ms. Lady Carlson, Together Louisiana, 7640 Lassel Avenue, Baton Rouge, LA 70806, (318) 880-7373, spoke in opposition to House Bill No. 41.



Representative Ivey offered a motion to report House Bill No. 41 with amendments, to which Representative Riser objected. The administrative assistant called the roll, and House Bill No. 41 was reported with amendments by a vote of 8 yeas and 6 nays. Representatives Beaulieu, Butler, Farnum, Hughes, Ivey, McMahan, Mincey, and Willard voted yea. Representatives Bourriaque, LaCombe, Riser, Stefanski, White, and Wright voted nay.

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

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

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

##### **To review and approve the third-party convenience fee schedules for certain online service transactions pursuant to R.S. 49:316.1 for the Louisiana Office of Motor Vehicles (OMV).**

Mr. Keith Neal, Louisiana Office of Motor Vehicles, 7979 Independence Boulevard, Baton Rouge, LA 70806, (225) 505-3322, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit A, which is included in the committee records.

Ms. Kellie Benoit Kerstetter, Louisiana Interactive, LLC (NIC), 232 3<sup>rd</sup> Street, Baton Rouge, LA 70801, (615) 424-7839, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit A, which is included in the committee records.

Representative Stefanski offered a motion to approve. Without objection, the motion passed by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Ivey, McMahan, Mincey, Phelps, Riser, Stefanski, White, and Wright voted yea.

COMMITTEE ROOM 3 TO BE USED FOR OVERFLOW

#### **V. ANNOUNCEMENTS**

Representative Riser announced that the following legislative instruments will be voluntarily deferred: House Bill No. 18, House Bill No. 33, and House Bill No. 38.

Representative Bishop announced that the following legislative instrument will be voluntarily deferred and will be heard on Thursday, June 11, 2020: House Bill No. 22.

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 12:00 p.m., Monday, June 8, 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 Beaulieu offered a motion to adjourn. Without objection, the motion passed by a vote of 14 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Riser, Stefanski, White, Willard, and Wright voted yea.

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

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means