

House Committee on Ways and Means

Minutes of Meeting
2021 Regular Session
April 14, 2021

I. CALL TO ORDER

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:01 a.m. in Room 6, 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 Bourriaque
Representative Marcus Anthony Bryant
Representative Phillip R. DeVillier
Representative Les Farnum
Representative Jason Hughes
Representative Barry Ivey
Representative Jeremy S. LaCombe
Representative Wayne McMahan
Representative Buddy Mincey, Jr.
Representative Joseph A. Orgeron
Representative Tammy T. Phelps
Representative Neil Riser
Representative Malinda B. White
Representative Matthew Willard
Representative Mark Wright

MEMBERS ABSENT:

Representative Rhonda Gaye Butler

STAFF MEMBERS PRESENT:

Brittany Lea, committee administrative assistant
Alison Pryor, senior attorney
Catherine Zeringue, attorney

ADDITIONAL ATTENDEES PRESENT:

Janet Anthony, sergeant at arms

III. DISCUSSION OF LEGISLATION***Representative Riser in the chair*****House Bill No. 444 by Representative Bishop**

Representative Bishop presented House Bill No. 444, which provides for the termination of certain tax exemptions, exclusions, credits, deductions, and other tax incentives.

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 444. Without objection, action on House Bill No. 444 was voluntarily deferred by a vote of 17 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 2 in support, 7 in opposition, and 1 for information only. Witness cards are included in the committee records.

Chairman Bishop in the chair**House Bill No. 292 by Representative Riser**

Representative Riser presented House Bill No. 292, which repeals the income tax deduction for federal income taxes paid for purposes of calculating corporation income tax.

Representative Bishop offered conceptual amendments which specify that House Bill No. 275 is the proposed constitutional amendment to which the effectiveness of House Bill No. 292 is tied. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Riser, White, Willard, and Wright voted yea.

Ms. Dawn Starns McVea, National Federation of Independent Business (NFIB), 301 Main Street, Suite 2250, Baton Rouge, LA 70808, (225) 287-4626, spoke in support of House Bill No. 292.

Representative Bishop offered a motion to report House Bill No. 292 with amendments. Without objection, House Bill No. 292 was reported with amendments by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, and Willard voted yea.

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. 293 by Representative Riser

Representative Riser presented House Bill No. 293, which provides for the rate of corporation income tax.

Representative Bishop offered conceptual amendments which specify that House Bill No. 275 is the proposed constitutional amendment to which the effectiveness of House Bill No. 293 is tied. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, and Willard voted yea.

Representative Bishop offered a motion to report House Bill No. 293 with amendments, to which Representative Bryant objected. The administrative assistant called the roll, and House Bill No. 293 was reported with amendments by a vote of 10 yeas and 6 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, 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 for information only. Witness cards are included in the committee records.

House Bill No. 369 by Representative Ivey

Representative Ivey offered a motion to voluntarily defer action on House Bill No. 369, a constitutional amendment which provides for a flat tax on individual income and eliminates the mandatory income tax deduction for federal income taxes paid for purposes of computing income taxes. Without objection, action on House Bill No. 369 was voluntarily deferred by a vote of 17 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 2 in opposition. Witness cards are included in the committee records.

House Bill No. 376 by Representative Ivey

Representative Ivey offered a motion to voluntarily defer action on House Bill No. 376, which provides for a flat tax rate for purposes of calculating income tax for individuals, estates, and trusts and modifies income tax credits and deductions. Without objection, action on House Bill No. 376 was voluntarily deferred by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu,

Bourriaque, Bryant, DeVillier, Farnum, Hughes, Ivey, McMahan, Mincey, Orgeron, Phelps, 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. 454 by Representative DeVillier

Representative Bourriaque in the chair

Representative Riser in the chair

Representative DeVillier presented House Bill No. 454, which reduces the amount of certain income tax exclusions, exemptions, deductions, and credits.

Chairman Bishop in the chair

Representative Orgeron offered conceptual amendments which remove the provision from the bill referencing R.S. 47:6006.1. Representative Orgeron offered a motion to adopt the proposed amendments, to which Representative DeVillier objected. The administrative assistant called the roll, and the motion failed to pass by a vote of 5 yeas and 12 nays. Representatives Bryant, Hughes, Ivey, Orgeron, and White voted yea. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, LaCombe, McMahan, Mincey, Phelps, Riser, Willard, and Wright voted nay.

Mr. Joe Gendron, Louisiana Bankers Association (LBA), 5555 Bankers Avenue, Baton Rouge, LA 70808, (225) 214-4837, spoke in opposition to House Bill No. 454.

Representative Riser in the chair

Mr. Kevin Cunningham, American Property Casualty Insurance Association (APCIA), 343 Spanish Town Road, Baton Rouge, LA 70802, (225) 381-0166, spoke in opposition to House Bill No. 454.

Ms. Dawn Starns McVea, National Federation of Independence Business (NFIB), 301 Main Street, Suite 2250, Baton Rouge, LA 70808, (225) 287-4626, spoke in opposition to House Bill No. 454.

Chairman Bishop in the chair

Ms. Rhonda Reap-Curiel, Louisiana Industrial Development Executives Association (LIDEA), P.O. Box 66872, Baton Rouge, LA 70896, (318) 308-9921, spoke for information only on House Bill No. 454.

Mr. Dino Paternostro, Small Business Innovation Research Consortium (SBIRC), 7117 Florida Boulevard, Baton Rouge, LA 70806, (504) 756-7904, spoke for information only on House Bill No. 454.

Further action was taken by the committee on House Bill No. 454 at a later point in the meeting. Please check for the subsequent action to complete the record of discussion and motions on House Bill No. 454.

House Bill No. 275 by Representative Riser

Representative Riser offered a motion to voluntarily defer action on House Bill No. 275, a constitutional amendment which eliminates the mandate for the corporation income tax deduction for federal income taxes paid. Without objection, action on House Bill No. 275 was voluntarily deferred by a vote of 14 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, and Wright voted yea.

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. 454 by Representative DeVillier

This is a continuation of the discussion on House Bill No. 454 from earlier in the meeting. Please check for the prior action to complete the record of discussion and motions on House Bill No. 454.

Representative DeVillier presented House Bill No. 454, which reduces the amount of certain income tax exclusions, exemptions, deductions, and credits.

Representative DeVillier offered a motion to voluntarily defer action on House Bill No. 454. Without objection, action on House Bill No. 454 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

IV. OTHER BUSINESS

There was no other business.

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: Statements emailed to hwmc@legis.la.gov and received prior to noon on Tuesday, April 13, 2021, will be distributed to the committee members prior to the 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 LaCombe offered a motion to adjourn. Without objection, the motion passed by a vote of 13 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

The meeting was adjourned at 11:20 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop
House Committee on Ways and Means