

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

Minutes of Meeting  
2021 Regular Session  
April 20, 2021

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:02 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 Rhonda Gaye Butler  
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 Phillip R. DeVillier  
Representative Les Farnum

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

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

## **ADDITIONAL ATTENDEES PRESENT:**

Representative Tanner D. Magee  
Janet Anthony, sergeant at arms  
Angela McKnight, sergeant at arms

## **III. DISCUSSION OF LEGISLATION**

### **House Bill No. 12 by Representative White**

Representative White presented House Bill No. 12, which creates an individual income tax checkoff for the Sexual Trauma Awareness and Response (STAR) organization.

Representative White offered conceptual amendments which change the applicability provisions of proposed law from taxable years beginning on or after Jan. 1, 2022, to taxable years beginning on or after Jan. 1, 2021. Representative White offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

Ms. Morgan Lamandre, Sexual Trauma Awareness & Response (STAR), 5615 Corporate Boulevard, Suite 200, Baton Rouge, LA 70808, (225) 615-7093, spoke in support of House Bill No. 12.

Representative Beaulieu offered a motion to report House Bill No. 12 with amendments. Without objection, House Bill No. 12 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

The committee stood at ease at 9:10 a.m. The committee reconvened at 9:11 a.m.

### **House Bill No. 205 by Representative DeVillier**

On behalf of Representative DeVillier, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 205, a constitutional amendment which eliminates the mandatory corporation income tax deduction for federal income taxes paid. Without objection, action on House Bill No. 205 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Hughes, LaCombe, McMahan, Mincey, Orgeron, 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. 208 by Representative DeVillier**

On behalf of Representative DeVillier, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 208, which repeals the income tax deduction for federal income taxes paid for purposes of calculating corporation income tax. Without objection, action on House Bill No. 208 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

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

**House Bill No. 209 by Representative DeVillier**

On behalf of Representative DeVillier, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 209, which provides for the rate of corporation income tax. Without objection, action on House Bill No. 209 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Hughes, LaCombe, McMahan, Mincey, Orgeron, 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. 543 by Representative DeVillier**

On behalf of Representative DeVillier, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 543, which repeals individual income, corporate income, and corporate franchise taxes and repeals all credits, deductions, exemptions, and exclusions from the tax. Without objection, action on House Bill No. 543 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

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

**House Bill No. 526 by Representative Nelson**

Representative Nelson presented House Bill No. 526, a constitutional amendment which provides for state and local revenue.

Representative Bishop offered amendments which make changes to ballot language. Representative Bishop 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, Hughes, McMahan, Mincey, Orgeron, Phelps, Riser, White, and Willard voted yea.

***Representative Riser in the chair***

***Chairman Bishop in the chair***

Representative Ivey offered a motion to report House Bill No. 526 with amendments, to which Representative Riser objected. The administrative assistant called the roll, and House Bill No. 526 was reported with amendments by a vote of 8 yeas and 7 nays. Representatives Beaulieu, Bryant, Hughes, Ivey, McMahan, Orgeron, Phelps, and Wright voted yea. Representatives Bishop, Bourriaque, LaCombe, Mincey, Riser, White, and Willard voted nay.

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

**House Bill No. 475 by Representative Nelson**

Representative Nelson presented House Bill No. 475, which phases-out the taxes levied on the income of individuals and estates and trusts and reduces the amount of exemptions, deductions, and credits that may be claimed to reduce income tax liability.

Representative Bishop offered conceptual amendments which specify that House Bill No. 526 is the proposed constitutional amendment to which the effectiveness of House Bill No. 475 is tied. Representative Bishop 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, Hughes, Ivey, LaCombe, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Representative Beaulieu offered a motion to report House Bill No. 475 with amendments, to which Representative LaCombe objected. The administrative assistant called the roll, and House Bill No. 475 was reported with amendments by a vote of 9 yeas and 5 nays. Representatives Bishop, Beaulieu, Bryant, Hughes, Ivey, McMahan, Orgeron, Phelps, and Wright voted yea. Representatives LaCombe, Mincey, Riser, White, and Willard voted nay.

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

**House Bill No. 520 by Representative Nelson**

Representative Nelson presented House Bill No. 520, which phases-out the corporation income and franchise taxes and reduces the amount of exemptions, deductions, and credits that may be claimed to reduce corporate income and franchise tax liability.

Representative Bishop offered conceptual amendments which specify that House Bill No. 526 is the proposed constitutional amendment to which the effectiveness of House Bill No. 520 is tied. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Mr. Joe Gendron, Louisiana Bankers Association (LBA), 5555 Bankers Avenue, Baton Rouge, LA 70808, (225) 214-4837, spoke in opposition to House Bill No. 520.

Representative Wright offered a motion to report House Bill No. 520 with amendments, to which Representative Riser objected. The administrative assistant called the roll, and the motion failed to pass by a vote of 7 yeas and 7 nays. Representatives Beaulieu, Bryant, Hughes, Ivey, McMahan, Orgeron, and Wright voted yea. Representatives Bishop, LaCombe, Mincey, Phelps, Riser, White, and Willard voted nay.

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

**House Bill No. 612 by Representative Nelson**

Representative Nelson presented House Bill No. 612, which provides relative to state and local taxes.

Representative Bishop offered conceptual amendments which specify that House Bill No. 526 is the proposed constitutional amendment to which the effectiveness of House Bill No. 612 is tied. Representative Bishop 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, Hughes, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Representative Bishop offered a motion to report House Bill No. 612 with amendments, to which Representative Riser objected. The administrative assistant called the roll, and House Bill No. 612 was reported with amendments by a vote of 8 yeas and 5 nays. Representatives Bishop, Beaulieu, Bryant, Hughes, LaCombe, McMahan, Phelps, and Wright voted yea. Representatives Mincey, Orgeron, Riser, White, and Willard voted nay.

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

The committee stood at ease at 10:31 a.m. The committee reconvened at 10:31 a.m.

**House Bill No. 203 by Representative Robby Carter**

Representative Robby Carter presented House Bill No. 203, a constitutional amendment which prohibits the levy of tax on net incomes and provides for state taxes on the assessed value of property.

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 203. Without objection, action on House Bill No. 203 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, Hughes, LaCombe, McMahan, Mincey, Orgeron, Phelps, White, and Willard voted yea.

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

**House Bill No. 305 by Representative Robby Carter**

On behalf of Representative Robby Carter, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 305, which levies a statewide ad valorem property tax and provides for the assessment and collection of the tax. Without objection, action on House Bill No. 305 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, Hughes, LaCombe, McMahan, Mincey, Orgeron, Phelps, White, and Willard voted yea.

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

**House Bill No. 448 by Representative Robby Carter**

On behalf of Representative Robby Carter, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 448, which repeals state taxes levied on the taxable income of individuals and corporations and repeals tax credits, exemptions, deductions, and exclusions. Without objection, action on House Bill No. 448 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, Hughes, LaCombe, McMahan, Mincey, Orgeron, Phelps, White, and Willard voted yea.

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

#### **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](mailto:hwmc@legis.la.gov) and received prior to noon on Monday, April 19, 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 Butler offered a motion to adjourn. Without objection, the motion passed by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, Hughes, LaCombe, McMahan, Mincey, Orgeron, Phelps, White, and Willard voted yea.

The meeting was adjourned at 10:41 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means