

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

Minutes of Meeting  
2021 Regular Session  
April 26, 2021

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:00 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 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:**

None

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

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

## **ADDITIONAL ATTENDEES PRESENT:**

Janet Anthony, sergeant at arms  
Angela McKnight, sergeant at arms

## **III. DISCUSSION OF LEGISLATION**

Secretary Kimberly L. Robinson, Louisiana Department of Revenue (DOR), 617 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 219-4059, indicated that we have certain restrictions on how ARP funds are used as far as offsetting reductions through 2024. We don't have a clear answer from the U.S. Treasury right now on what number we need to look at to determine what a decrease or reduction in net revenue is.

### **House Bill No. 5 by Representative Riser**

Representative Riser offered a motion to voluntarily defer action on House Bill No. 5, which provides for the effectiveness of the Annual Louisiana Sales Tax Holidays. Without objection, action on House Bill No. 5 was voluntarily deferred by a vote of 16 yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, 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: 2 in support and 1 in opposition. Witness cards are included in the committee records.

### **House Bill No. 6 by Representative Riser**

Representative Riser offered a motion to voluntarily defer action on House Bill No. 6, which provides for the effectiveness of the annual state sales tax holiday for hurricane-preparedness items or supplies.

Without objection, action on House Bill No. 6 was voluntarily deferred by a vote of 16 yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, 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: 3 in support. Witness cards are included in the committee records.

### **House Bill No. 9 by Representative Turner**

On behalf of Representative Turner, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 9, which provides for the Annual Louisiana Second Amendment Weekend Holiday. Without objection, action on House Bill No. 9 was voluntarily deferred by a vote of 17

yeas and 0 nays. Representatives Bishop, Bourriaque, Bryant, Butler, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

**House Bill No. 8 by Representative Butler**

Representative Butler presented House Bill No. 8, which requires the Evangeline Parish Tax Assessor to pay the cost of certain insurance premiums for eligible retirees from the assessor's office.

Representative Butler offered a motion to report House Bill No. 8 favorably. Without objection, House Bill No. 8 was reported favorably by a vote of 18 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, 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. Witness cards are included in the committee records.

**House Bill No. 76 by Representative LaCombe**

Representative LaCombe presented House Bill No. 76, which provides relative to the exemption from local match requirements for certain rural water system projects.

Representative LaCombe offered a motion to report House Bill No. 76 favorably. Without objection, House Bill No. 76 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, DeVillier, Farnum, Hughes, Ivey, LaCombe, 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. 89 by Representative Bagley**

Representative Bagley presented House Bill No. 89, which establishes an individual income tax deduction for certain insurance costs.

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 89. Without objection, action on House Bill No. 89 was voluntarily deferred by a vote of 17 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, and Willard voted yea.

**House Bill No. 143 by Representative Willard**

Representative Willard presented House Bill No. 143, a constitutional amendment which limits the amount of the increase in the assessed value of certain immovable property in Orleans Parish following reassessment of property for purposes of ad valorem taxes.

*Representative Riser in the chair*

*Chairman Bishop in the chair*

Mr. Erroll Williams, Orleans Parish Assessor's Office, 1300 Perdido Street, New Orleans, LA 70112, (504) 658-1313, spoke in support of House Bill No. 143.

Representative Willard offered a motion to report House Bill No. 143 favorably. Without objection, House Bill No. 143 was reported favorably by a vote of 17 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, 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: 6 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: 8 in support. Copies of these statements are included in the committee records.

**House Bill No. 117 by Representative Echols**

Representative Echols presented House Bill No. 117, which establishes an income tax credit for certain foster care expenses.

*Representative Riser in the chair*

Representative Riser offered amendments which: (1) reduce the credit amount from \$5,475 to \$2,500 a year; (2) specify that the foster care giver has to provide residence for one or more children for an aggregate of no less than one hundred eighty-three days in a calendar year; and (3) make technical changes. Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Ivey, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Mr. Friday Ellis, Mayor of Monroe, 1310 Forsythe Avenue, Monroe, LA 71201, (318) 355-9869, spoke in support of House Bill No. 117.

Mr. Cody Bauman, 505 East Frenchman's Bend Road, Monroe, LA 71203, (318) 789-5297, spoke in support of House Bill No. 117.

Ms. Rhenda Hodnett, assistant secretary, Louisiana Department of Children and Family Services (DCFS), 627 North 4<sup>th</sup> Street, Baton Rouge, LA 70802, (225) 342-4044, spoke for information only on House Bill No. 117.

Representative Bourriaque offered a motion to voluntarily defer action on House Bill No. 117. Without objection, action on House Bill No. 117 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bourriaque, Bryant, Farnum, Hughes, Ivey, LaCombe, McMahan, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 5 in support and 2 for information only. Witness cards are included in the committee records.

Statements submitted in accordance to House Rule 14.33 in lieu of appearing before the committee are as follows: 15 in support. Copies of these statements are included in the committee records.

#### **House Bill No. 314 by Representative Wright**

Representative Wright presented House Bill No. 314, which provides an income tax credit for contributions to certain foster care charitable organizations.

Mr. Kim Carver, Crossroads NOLA, 7 Carriage Lane, Mandeville, LA 70471, (504) 450-9326, spoke in support of House Bill No. 314.

Representative Wright offered a motion to voluntarily defer action on House Bill No. 314. Without objection, action on House Bill No. 314 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bourriaque, Bryant, DeVillier, Farnum, LaCombe, McMahan, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 3 in support and 2 for information only. Witness cards are included in the committee records.

Statements submitted in accordance to 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.

#### **House Bill No. 173 by Representative Echols**

Representative Echols presented House Bill No. 173, which establishes a corporate income tax credit for certain broker-dealer financial businesses.

Ms. Mandi Mitchell, Louisiana Economic Development (LED), 617 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 342-6499, spoke for information only on House Bill No. 173.

Representative Beaulieu offered a motion to voluntarily defer action on House Bill No. 173. Without objection, action on House Bill No. 173 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, DeVillier, Farnum, McMahan, Mincey, Orgeron, Phelps, Riser, Willard, and Wright voted yea.

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

**House Bill No. 148 by Representative Echols**

Representative Echols presented House Bill No. 148, which exempts certain educational institutions from state sales and use tax on the lease or rental of tangible personal property.

Representative Riser offered a motion to voluntarily defer action on House Bill No. 148. Without objection, action on House Bill No. 148 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, McMahan, Mincey, Orgeron, Phelps, Riser, 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. 50 by Representative Stefanski**

Representative Stefanski presented House Bill No. 50, which provides a state and local sales and use tax exclusion for certain re-leases or re-rentals of items of tangible personal property.

Representative Riser offered amendments which: (1) change effectiveness from signature of the governor to Oct. 1, 2021; and (2) make technical changes. Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, McMahan, Mincey, Orgeron, Phelps, Riser, Willard, and Wright voted yea.

Mr. Luke Morris, assistant secretary, Louisiana Department of Revenue (DOR), 617 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 219-4059, spoke for information only on House Bill No. 50.

Representative DeVillier offered a motion to voluntarily defer action on House Bill No. 50. Without objection, action on House Bill No. 50 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, McMahan, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

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. 573 by Representative Stefanski**

Representative Stefanski presented House Bill No. 573, which provides for the administration, review, and adjudication of ad valorem tax assessments.

Representative Riser offered amendments which: (1) expand jurisdiction of the board to include contracts related to fees and remove exclusions from the board's jurisdiction matters related solely to the correctness of an assessment by a parish assessor that is subject to review by the commission; (2) change the deadline for submission of evidence for review of the correctness of an assessment by an assessor from the period for inspection of the assessment lists to the deadline for filing a complaint with the board of review; (3) add provisions related to a presumption that good reason for failure to timely present information to an assessor exists for reports and related attachments if the reports and attachments are submitted to the assessor within 30 days of receipt of the reports and attachments by the taxpayer and at least 25 days prior to a hearing before the commission; (4) add authorization for witnesses to be used to authenticate or explain documents and provide for the use of publicly accessible data, guides, and resources; (5) add provisions that a decision of the commission to deny a taxpayer's application to present additional evidence shall, at the option of the taxpayer, be considered a final determination for purposes of appeal or be subject to immediate review by application for supervisory writ to the court of appeal; (6) provide for a public records exception for forms and information provided to an assessor related to the correctness of an assessment; and (7) add an effective date of Jan. 1, 2022.

Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, McMahan, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Mr. Cade Cole, attorney, Louisiana Board of Tax Appeals (BTA), 1523 Cypress Street, Sulphur, LA 70663, (225) 922-0172, spoke for information only on House Bill No. 573.

Representative Farnum offered a motion to report House Bill No. 573 with amendments. Without objection, House Bill No. 573 was reported with amendments by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, McMahan, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 5 in support and 2 for information only. Witness cards are included in the committee records.

**House Bill No. 146 by Representative Hilferty**

Representative Hilferty presented House Bill No. 146, which establishes an income tax credit following the delivery of a stillborn child.

Ms. Kimberly Novod, Saul's Light, 219 Bermuda Street, New Orleans, LA 70114, (504) 913-4095, spoke in support of House Bill No. 146.

Ms. Sophie Luberman, Saul's Light, 7710 Plum Street, New Orleans, LA 70118, (847) 393-3383, spoke in support of House Bill No. 146.

Ms. Patti-Rae Arocha, Saul's Light, 2529 Carrie Lane, Marrero, LA 70072, (504) 494-1455, spoke in support of House Bill No. 146.

***Chairman Bishop in the chair***

Ms. Frankie Robertson, March of Dimes, 14335 Thorn Briar Drive, Baton Rouge, LA 70817, (225) 297-7834, spoke in support of House Bill No. 146.

Representative Butler offered a motion to report House Bill No. 146 favorably. Without objection, House Bill No. 146 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Hughes, LaCombe, McMahan, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 6 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: 16 in support. Copies of these statements are included in the committee records.

**House Bill No. 299 by Representative James**

Representative James presented House Bill No. 299, which increases the amount of the earned income tax credit and makes the increased amount permanent.

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 299. Without objection, action on House Bill No. 299 was voluntarily deferred by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 16 in support. Witness cards are included in the committee records.

### **House Bill No. 660 by Representative Hughes**

Representative Hughes presented House Bill No. 660, which increases the amount of the earned income tax credit for certain taxpayers for a specific period of time.

Mr. Davante Lewis, Louisiana Budget Project (LBP), 619 Jefferson Highway, Suite 1-D, Baton Rouge, LA 70806, (337) 337-5120, spoke in support of House Bill No. 660.

Representative Hughes offered a motion to voluntarily defer action on House Bill No. 660. Without objection, action on House Bill No. 660 was voluntarily deferred by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 12. 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: 4 in support. Copies of these statements are included in the committee records.

***Further action was taken by the committee on House Bill No. 660 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. 660.***

### **House Bill No. 94 by Representative Fontenot**

Representative Fontenot presented House Bill No. 94, which extends authority for imposition of certain fees levied by the Louisiana Tax Commission for the assessment of certain properties.

#### ***Representative Riser in the chair***

Mr. Lawrence Chehardy, Louisiana Tax Commission, 1051 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 219-6339, spoke for information only on House Bill No. 94.

Representative Bryant offered a motion to report House Bill No. 94 favorably. Without objection, House Bill No. 94 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bourriaque, Bryant, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Phelps, Riser, White, and Wright voted yea.

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

**House Bill No. 7 by Representative Freeman**

Representative Freeman presented House Bill No. 7, which provides for a sales and use tax exemption for feminine hygiene products and diapers.

Ms. Charmaine Cacciappi, United Way Southeast Louisiana, 2515 Canal Street, New Orleans, LA 70119, (504) 669-8529, spoke in support of House Bill No. 7.

Ms. Michelle Erenberg, Lift Louisiana, 8803 Pritchard Place, New Orleans, LA 70118, (504) 451-8489, spoke in support of House Bill No. 7.

Ms. Susan East Nelson, Louisiana Partnership for Children & Families, 13609 Landmark Drive, Baton Rouge, LA 70810, (225) 229-2498, spoke in support of House Bill No. 7.

Ms. Alice Glenn, The Junior League, 1811 Joseph Street, New Orleans, LA 70115, (504) 715-4355, spoke in support of House Bill No. 7.

***Chairman Bishop in the chair***

Mr. Ben Clapper, Louisiana Right to Life, 200 Robert E. Lee Boulevard, New Orleans, LA 70124, (504) 228-4273, spoke in support of House Bill No. 7.

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 7. Without objection, action on House Bill No. 7 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 10 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: 9 in support. Copies of these statements are included in the committee records.

**House Bill No. 562 by Representative Bourriaque**

Representative Bourriaque presented House Bill No. 562, which provides relative to the Louisiana Uniform Local Sales Tax Board and the Louisiana Sales and Use Tax Commission for Remote Sellers.

Representative Bishop offered amendments which: (1) add provisions relative to the collection and administration of certain occupancy taxes collected or administered by the Dept. of Revenue; (2) add provisions relative to the collection and administration of certain occupancy taxes collected or administered by local governing authorities; (3) change the requirement that Board of Tax Appeals (board) members who have served on the board for more than two and a half terms within three consecutive terms are ineligible for reappointment to a requirement that members who have served on the board for three consecutive terms are ineligible for reappointment; (4) add provisions that allow the board to fix salaries of certain board employees pursuant to administrative rules; (5) add provisions that any item funded pursuant to a written agreement for a particular service shall be included in any budget request or recommendation for the board; (6) expand the definition of state collector to include any collector of state taxes or fees or any other state agency where an agency action is appealable to the board or is related to state taxes or fees including contracts; (7) add provisions related to the payment of certain Board of Tax Appeal judgements, including procedures for a change in claim amount, denial of a claim, and the submission for payment of a claim in an amount not exceeding \$100,000; and (8) make technical changes.

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, Butler, DeVillier, Farnum, Ivey, Orgeron, Phelps, Willard, and Wright voted yea.

Mr. Cade Cole, attorney, Louisiana Board of Tax Appeals (BTA), 1523 Cypress Street, Sulphur, LA 70663, (225) 922-0172, spoke for information only on House Bill No. 562.

Representative Bourriaque offered a motion to report House Bill No. 562 with amendments. Without objection, House Bill No. 562 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Ivey, Orgeron, Phelps, Riser, White, Willard, and Wright voted yea.

### **House Bill No. 659 by Representative Willard**

Representative Willard presented House Bill No. 659, which establishes an income tax credit for taxpayers claiming a dependent less than eighteen years of age.

Ms. Susan East Nelson, Louisiana Partnership for Children & Families, 13609 Landmark Drive, Baton Rouge, LA 70810, (225) 229-2498, spoke in support of House Bill No. 659.

Representative Willard offered a motion to report House Bill No. 659 favorably. Without objection, House Bill No. 659 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Orgeron, Phelps, Riser, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 19 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: 6 in support. Copies of these statements are included in the committee records.

### **House Bill No. 26 by Representative McCormick**

Representative McCormick presented House Bill No. 26, which provides with respect to the severance tax exemption for stripper wells.

Representative Bishop offered amendments which change the oil value below which the exemption applies in proposed law from seventy-five dollars to forty-five dollars. 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, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Orgeron, Phelps, Riser, and Willard voted yea.

Mr. Robert Baumann, Hood, Baumann & Associates, 616 Spanish Town Road, Baton Rouge, LA 70802, (225) 328-0330, spoke in support of House Bill No. 26.

Representative Bishop offered a motion to report House Bill No. 26 with amendments. Without objection, House Bill No. 26 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, Farnum, Hughes, LaCombe, McMahan, Orgeron, Phelps, Riser, 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.

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.

### **House Bill No. 200 by Representative Bacala**

Representative Bacala presented House Bill No. 200, which exempts military survivor benefit plan payments from state individual income tax.

Lieutenant Fred Palmer, Military Officers Association of America (MOAA), 39394 Bradbury Lane, Prairieville, LA 70769, (225) 229-2979, spoke in support of House Bill No. 200.

Representative Bishop offered a motion to report House Bill No. 200 favorably. Without objection, House Bill No. 200 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, Farnum, Hughes, Ivey, LaCombe, McMahan, Mincey, Orgeron, Riser, and White voted yea.

**House Bill No. 660 by Representative Hughes**

*This is a continuation of the discussion on House Bill No. 660 from earlier in the meeting. Please check for the prior action to complete the record of discussion and motions on House Bill No. 660.*

Representative LaCombe offered a motion to reconsider the vote by which House Bill No. 660 was voluntarily deferred. Without objection, the motion to reconsider the vote passed by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

Representative Hughes offered a motion to report House Bill No. 660 favorably. Without objection, House Bill No. 660 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Hughes, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

*Representative Riser in the chair*

**House Bill No. 503 by Representative Cormier**

Representative Cormier presented House Bill No. 503, which provides for a refundable individual income tax credit for residents of parishes that contain certain toll bridges.

Secretary Kimberly L. Robinson, Louisiana Department of Revenue (DOR), 617 North 3<sup>rd</sup> Street, Baton Rouge, LA 70802, (225) 219-4059, spoke for information only on House Bill No. 503.

Representative Beaulieu offered a motion to voluntarily defer action on House Bill No. 503. Without objection, action on House Bill No. 503 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

Witness cards submitted by individuals who did not speak are as follows: 2 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: 6 in support. Copies of these statements are included in the committee records.

**House Bill No. 165 by Representative Cormier**

Representative Cormier presented House Bill No. 165, which provides that the one percent state sales and use tax does not apply in Plaquemines Parish during a certain period of time.

Representative Riser offered a motion to voluntarily defer action on House Bill No. 165. Without objection, action on House Bill No. 165 was voluntarily deferred by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, DeVillier, Farnum, Ivey, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 in opposition and 2 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: 6 in support. Copies of these statements are included in the committee records.

**House Bill No. 539 by Representative Cormier**

Representative Cormier presented House Bill No. 539, which imposes a tax on the transmission of certain money and creates a special fund for the disposition of the avails of the tax.

Representative Riser offered amendments which clarify the language regarding transmissions into Louisiana or from locations outside of the continental borders of the United States. Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, and Wright voted yea.

Representative Mincey offered a motion to voluntarily defer action on House Bill No. 539, to which Representative Bishop objected. Representative Bishop offered a substitute motion to involuntarily defer action on House Bill No. 539. Without objection, action on House Bill No. 539 was involuntarily deferred by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, and Riser voted yea.

Witness cards submitted by individuals who did not speak are as follows: 2 in support and 9 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 these statements are included in the committee records.

**House Bill No. 289 by Representative McFarland**

Representative McFarland presented House Bill No. 289, which establishes an income and corporate franchise tax credit for Class II and Class III railroads.

Representative Riser offered amendments which add a ten-year sunset date of January 1, 2032, on credits awarded. Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Butler, DeVillier, Farnum, LaCombe, McMahan, Orgeron, Riser, White, and Wright voted yea.

Mr. Carmack M. Blackmon, Louisiana Railroads Association, P.O. Box 44035, Baton Rouge, LA 70804, (225) 388-9871, spoke in support of House Bill No. 289 and provided a handout, Exhibit A, which is included in the committee records.

Representative DeVillier offered a motion to voluntarily defer action on House Bill No. 289. Without objection, action on House Bill No. 289 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

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

**House Bill No. 362 by Representative Orgeron**

Representative Orgeron presented House Bill No. 362, which creates an individual income tax checkoff for the La. State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker).

***Chairman Bishop in the chair***

Representative Beaulieu offered a motion to report House Bill No. 362 favorably. Without objection, House Bill No. 362 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

**House Bill No. 443 by Representative Beaulieu**

Representative Beaulieu presented House Bill No. 443, which provides for individual income tax credits for donations made to school tuition organizations.

Representative Beaulieu offered a motion to report House Bill No. 443 favorably. Without objection, House Bill No. 443 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

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. 61 by Representative Hodges**

On behalf of Representative Hodges, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 61, which requires taxpayers claiming the earned income tax credit to provide certain residency information regarding dependents. Without objection, action on House Bill No. 61 was voluntarily deferred by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

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

**House Bill No. 62 by Representative Brass**

On behalf of Representative Brass, Representative Bishop offered a motion to voluntarily defer action on House Bill No. 62, which requires the St. James Parish assessor to pay the cost of certain insurance premiums for certain retirees of the assessor's office. Without objection, action on House Bill No. 62 was voluntarily deferred by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright 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.

#### **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 Friday, April 23, 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 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, LaCombe, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

The meeting was adjourned at 1:48 p.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means