

House Committee on Ways and Means

Minutes of Meeting
2021 Regular Session
May 24, 2021

I. CALL TO ORDER

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 12:09 p.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 Phillip R. DeVillier
Representative Les Farnum
Representative Jason Hughes
Representative Wayne McMahan
Representative Buddy Mincey, Jr.
Representative Joseph A. Orgeron
Representative Neil Riser
Representative Malinda B. White
Representative Matthew Willard
Representative Mark Wright

MEMBERS ABSENT:

Representative Marcus Anthony Bryant
Representative Rhonda Gaye Butler
Representative Jeremy S. LaCombe
Representative Tanner D. Magee
Representative Tammy T. Phelps

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**Senate Bill No. 8 by Senator Peacock**

Senator Peacock presented Senate Bill No. 8, which accelerates the sunset date for the tax credit for the conversion of alternative fuel vehicles.

Ms. Ann Vail, Louisiana Clean Fuels, P.O. Box 1771, Baton Rouge, LA 70821, (225) 281-7353, spoke for information only on Senate Bill No. 8.

Representative Riser offered a motion to report Senate Bill No. 8 favorably. Without objection, Senate Bill No. 8 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, White, Willard, and Wright voted yea.

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.

Senate Bill No. 80 by Senator Cloud

Senator Cloud presented Senate Bill No. 80, which reallocates a portion of the state sales tax on room rentals in St. Landry Parish to the Liberty Theatre in Eunice.

Representative DeVillier offered a motion to report Senate Bill No. 80 favorably. Without objection, Senate Bill No. 80 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, White, Willard, and Wright voted yea.

Senate Bill No. 173 by Senator Hewitt

Senator Hewitt presented Senate Bill No. 173, which provides relative to the administration of the Motion Picture Production Tax Credit.

Mr. Trey Burvant, Louisiana Film and Entertainment Association (LFEA), 800 Richard Street, New Orleans, LA 70130, (504) 784-2274, spoke in support of Senate Bill No. 173.

Mr. Cory Parker, International Alliance of Theatrical Stage Employees (IATSE), 511 North Hennessey Street, New Orleans, LA 70119, (504) 723-2343, spoke in support of Senate Bill No. 173.

Representative Hughes in the chair

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

Mr. Luke Morris, assistant secretary, Louisiana Department of Revenue (DOR), 617 North 3rd Street, Baton Rouge, LA 70802, (225) 219-4059, spoke for information only on Senate Bill No. 173.

Chairman Bishop in the chair

Mr. Chris Stelly, Louisiana Economic Development (LED), 617 North 3rd Street, Baton Rouge, LA 70802, (225) 342-3000, spoke for information only on Senate Bill No. 173.

Mr. Brandon Burris, lieutenant governor's office, 1051 North 3rd Street, Baton Rouge, LA 70802, (225) 342-8111, spoke for information only on Senate Bill No. 173 and provided a handout entitled "Louisiana Office of Tourism", Exhibit A, which is included in the committee records.

Ms. Rhonda Plummer, Vernon Parish Police Jury, P.O. Box 1548, Leesville, LA 71448, (337) 401-8425, spoke in support of Senate Bill No. 173.

Representative Bishop offered a motion to report Senate Bill No. 173 favorably. Without objection, Senate Bill No. 173 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, Willard, and Wright voted yeas.

Witness cards submitted by individuals who did not speak are as follows: 55 in support, 1 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 committee are as follows: 15 in support. Copies of these statements are included in the committee records.

House Resolution No. 99 by Representative Davis

Representative Davis presented House Resolution No. 99, which memorializes congress to support the ABLE Age Adjustment Act.

Ms. Sharon Hennessey, People First of Louisiana, 606 Colonial Drive, Baton Rouge, LA 70806, (225) 383-1033, spoke in support of House Resolution No. 99.

Representative Bishop offered amendments to make technical changes. Representative Bishop 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, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

Representative Beaulieu offered a motion to report House Resolution No. 99 with amendments. Without objection, House Resolution No. 99 was reported with amendments by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, 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.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 3 in support. Copies of these statements are included in the committee records.

Senate Bill No. 81 by Senator Luneau

Senator Luneau presented Senate Bill No. 81, which establishes reporting requirements for businesses and governmental entities using service providers.

Representative Riser in the chair

Representative Riser offered conceptual amendments which: (1) delete requirement that DCFS secure either electronically or by hard copy any information reported to DOR regarding annual reports filed by service recipients; and (2) delete authorization for the secretary of DOR to share or furnish information with DCFS regarding annual reports filed by service recipients. 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, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

Representative Willard offered a motion to report Senate Bill No. 81 with amendments. Without objection, Senate Bill No. 81 was reported with amendments by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, White, and Willard 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.

Senate Bill No. 240 by Senator Luneau

Senator Luneau presented Senate Bill No. 240, which limits the utilization of income and corporation franchise tax credits to total tax liability.

Representative Riser offered amendments which add specific tax credits into the bill and go into each of those sections of law and deal with the refundability issue: (1) R.S. 47:6006, tax credits for local inventory taxes paid; (2) R.S. 47:6006.1, tax credits for taxes paid with respect to vessels in Outer Continental Shelf Lands Act Waters; (3) R.S. 47:6018 for credits from "PIE contractors"; (4) R.S. 47:6022 for digital interactive media and software tax credits; (5) R.S. 47:6032 for certain milk producers; and (6) R.S. 47:6034 for musical and theatrical production income tax credits. 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, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

Representative Riser offered a motion to voluntarily defer action on Senate Bill No. 240. Without objection, action on Senate Bill No. 240 was voluntarily deferred by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, Riser, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 in support and 7 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.

Senate Concurrent Resolution No. 25 by Senator Cathey

Senator Cathey presented Senate Concurrent Resolution No. 25, which provides relative to matching funds for nonstate projects in capital outlay acts.

Representative DeVillier offered a motion to report Senate Concurrent Resolution No. 25 favorably. Without objection, Senate Concurrent Resolution No. 25 was reported favorably by a vote of 10 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Riser, White, and Willard voted yea.

Senate Bill No. 197 by Senator Cathey

Senator Cathey presented Senate Bill No. 197, which provides for vehicle allowances for assessors.

Chairman Bishop in the chair

Representative Mincey offered conceptual amendments which add provisions specifying that in the affidavit required by proposed law, the assessor must verify that he did not use an office automobile during any period in which the assessor also received the car allowance in the preceding year. Representative Mincey offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Orgeron, White, and Willard voted yeas.

Mr. Bobby W. Edmiston, Louisiana Assessors' Association, 204 Burt Boulevard, Benton, LA 71006, (318) 965-2203, spoke in support of Senate Bill No. 197.

Representative DeVillier offered a motion to report Senate Bill No. 197 with amendments, to which Representative Bishop objected. The administrative assistant called the roll, and Senate Bill No. 197 was reported with amendments by a vote of 9 yeas and 2 nays. Representatives Bourriaque, DeVillier, Hughes, McMahan, Mincey, Orgeron, White, Willard, and Wright voted yeas. Representatives Bishop and Farnum voted nay.

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

Senate Bill No. 125 by Senator Morris

On behalf of Senator Morris, Representative DeVillier presented Senate Bill No. 125, which exempts certain infused prescription drugs from local sales tax.

Mr. Pete Martinez, Novartis, 1155 Aberdeen Avenue, Baton Rouge, LA 70808, (225) 252-5362, spoke in support of Senate Bill No. 125.

Representative DeVillier offered amendments which: (1) add sickle cell disease, spinal muscular atrophy, Sjogren's syndrome, Huntington's disease, rett syndrome, and ankylosing spondylitis to the list of diseases and conditions that qualify for the sales and use tax exemption; (2) specify that the exemption is not optional at the local level; and (3) make technical changes. Representative DeVillier 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, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, White, Willard, and Wright voted yeas.

Representative DeVillier offered a motion to report Senate Bill No. 125 with amendments. Without objection, Senate Bill No. 125 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, White, Willard, and Wright voted yeas.

Witness card 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.

Representative DeVillier in the chair

Senate Bill No. 200 by Senator McMath

On behalf of Senator McMath, Representative Bishop presented Senate Bill No. 200, which exempts admissions to certain live entertainment events from state sales and use tax.

Representative Bishop offered a motion to report Senate Bill No. 200 favorably. Without objection, Senate Bill No. 200 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, 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.

Chairman Bishop in the chair

Senate Bill No. 172 by Senator Ward

On behalf of Senator Ward, Representative Riser presented Senate Bill No. 172, which reinstates the state sales tax exemption on sales of construction materials to Habitat for Humanity affiliates.

Representative Riser offered amendments which: (1) create a state sales and use tax exemption for the sale of construction materials sold to animal shelters when such materials are intended for use in constructing new animal shelters and construction begins between July 1, 2021, and June 30, 2025; 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 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, Willard, and Wright voted yea.

Representative Riser offered a motion to report Senate Bill No. 172 with amendments. Without objection, Senate Bill No. 172 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, 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.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 2 in support. Copies of these statements are included in the committee records.

Senate Bill No. 77 by Senator Mizell

On behalf of Senator Mizell, Representative White presented Senate Bill No. 77, which exempts purchases of certain school buses from sales and use tax.

Representative White offered a motion to report Senate Bill No. 77 favorably. Without objection, Senate Bill No. 77 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, 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.

Senate Bill No. 239 by Senator Johns

On behalf of Senator Johns, Representative Farnum presented Senate Bill No. 239, which modifies the federal income tax deduction for taxpayers impacted by 2021 hurricanes.

Representative Bishop offered technical amendments. 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, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, Willard, and Wright voted yea.

Representative Farnum offered a motion to report Senate Bill No. 239 with amendments. Without objection, Senate Bill No. 239 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, Willard, and Wright voted yea.

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

Senate Bill No. 241 by Senator Abraham

On behalf of Senator Abraham, Representative Farnum presented Senate Bill No. 241, which increases debt limitation on assessed valuation of taxable property in Iowa Fire Protection District No. 1.

Representative Farnum offered a motion to report Senate Bill No. 241 favorably. Without objection, Senate Bill No. 241 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, Willard, and Wright voted yea.

Senate Bill No. 154 by Senator Smith

On behalf of Senator Smith, Ms. Wendy Thibodeaux, Lafourche Parish Assessor, 403 Saint Louis Street, Thibodaux, LA 70301, (985) 447-7242, presented Senate Bill No. 154, a constitutional amendment which provides for the adjustment of ad valorem millages.

Representative Bourriaque offered a motion to report Senate Bill No. 154 favorably. Without objection, Senate Bill No. 154 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, 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.

Senate Bill No. 165 by Senator Smith

On behalf of Senator Smith, Ms. Wendy Thibodeaux, Lafourche Parish Assessor, 403 Saint Louis Street, Thibodaux, LA 70301, (985) 447-7242, presented Senate Bill No. 165, which provides for the adjustments of ad valorem millages.

Representative Bishop offered amendments which specify that if an immediate subsequent reassessment has an increased taxable value, the adjusted maximum millage rate shall be decreased to the maximum millage rate for the 2020 reassessment year, or the 2019 reassessment year for Orleans Parish provided by the constitution and approved by the taxing authority. 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, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, and Wright voted yea.

Representative Bishop offered a motion to report Senate Bill No. 165 with amendments. Without objection, Senate Bill No. 165 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, 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 Concurrent Resolution No. 98 by Representative Beaulieu

Representative Beaulieu presented House Concurrent Resolution No. 98, which expresses the legislature's opposition to a disproportionate increase in the taxation of oil and gas industries.

Representative Beaulieu offered a motion to report House Concurrent Resolution No. 98 favorably. Without objection, House Concurrent Resolution No. 98 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, Riser, White, 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.

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 Dept. of Health (LDH)**

Ms. Kimberly Sullivan, Louisiana Department of Health (LDH), 628 North 4th Street, Baton Rouge, LA 70805, (225) 342-9509, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit B, which is included in the committee records.

Mr. Mark Semien, Louisiana Department of Health (LDH), 628 North 4th Street, Baton Rouge, LA 70805, (225) 342-9509, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit B, which is included in the committee records.

Representative Orgeron offered a motion to approve. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, White, and Wright voted yea.

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 Dept. of Justice (LADOJ)

Ms. Elise Cazes, Louisiana Department of Justice (LADOJ), 1885 North 3rd Street, Baton Rouge, LA 70802, (225) 278-1659, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit C, which is included in the committee records.

Representative Hughes offered a motion to approve. Without objection, the motion passed by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, White, Willard, and Wright voted yea.

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

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 Friday, May 21, 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 Orgeron offered a motion to adjourn. Without objection, the motion passed by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Hughes, McMahan, Mincey, Orgeron, White, Willard, and Wright voted yea.

The meeting was adjourned at 2:52 p.m.

Respectfully submitted,

Chairman Stuart J. Bishop
House Committee on Ways and Means