

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

Minutes of Meeting  
2024 Regular Session  
March 18, 2024

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

Representative Julie Emerson, chairman of the House Committee on Ways and Means, called the meeting to order at 9:46 a.m. in Room 6, in the state capitol in Baton Rouge, Louisiana.

### **II. ROLL CALL**

#### **MEMBERS PRESENT:**

Representative Julie Emerson, chairman  
Representative Kendricks "Ken" Brass, vice chairman  
Representative Dennis Bamburg, Jr.  
Representative Michael Robert "Mike" Bayham, Jr.  
Representative Beth Anne Billings  
Representative Marcus Anthony Bryant  
Representative Michael Charles Echols  
Representative Les Farnum  
Representative Jack "Jay" William Gallé, Jr.  
Representative Chance Keith Henry  
Representative Mandie Landry  
Representative Wayne McMahan  
Representative Brach Jerad Myers  
Representative Joseph A. Orgeron  
Representative Larry Selders  
Representative Roger William Wilder, III  
Representative Matthew Willard  
Representative Rashid Armand Young

#### **MEMBERS ABSENT:**

Representative Jeremy S. LaCombe

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

Jacob Wilkinson, committee administrative assistant  
Alison Pryor, senior attorney  
Drew Murray, legislative analyst

Claire Vermaelen, capital outlay specialist

**ADDITIONAL ATTENDEES PRESENT:**

Janet Anthony, sergeant at arms

Angela McKnight, sergeant at arms

**III. INSTRUMENTS TO BE HEARD**

**House Bill No. 162 by Representative Beaulieu**

Representative Beaulieu presented House Bill No. 162, which limits the withdrawal of monies from the Capital Outlay Savings Fund for capital outlay projects.

Representative Emerson offered a motion to report House Bill No. 162 favorably. Without objection, House Bill No. 162 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Echols, Farnum, Gallé, Henry, McMahan, Myers, Orgeron, Selders, Wilder, and Young voted yea.

**House Bill No. 403 by Representative Echols**

Representative Echols presented House Bill No. 403, which adds drugs prescribed for certain ocular conditions to the listing of prescription drugs exempt from local sales and use taxes.

Representative Echols offered a motion to report House Bill No. 403 favorably. Without objection, House Bill No. 403 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Echols, Farnum, Gallé, Henry, McMahan, Myers, Orgeron, Selders, Wilder, and Young voted yea.

Witness cards submitted by individuals who did not speak are as follows: 8 in support, 10 in opposition, and 1 for information only. Witness cards are included in the committee records.

**House Bill No. 480 by Representative Myers**

Representative Myers presented House Bill No. 480, which provides relative to income tax withholding on gaming winnings.

Representative Emerson offered amendments which: (1) change a reference to the types of monies subject to income tax withholding pursuant to proposed law from "gaming winnings" to "winnings"; (2) reorganize the electronic reporting and remittance requirements provided in proposed law; (3) establish January 31 of each year as the due-by date for the annual report required from entities that

withhold income tax on winnings pursuant to proposed law; (4) specify that any person required to deduct and withhold any tax pursuant to present law and proposed law shall electronically report and remit the withholdings to the Dept. of Revenue in accordance with applicable requirements of present law; (5) stipulate that certain provisions of present law relative to refunds and credits shall apply to present law and proposed law; and (6) make technical changes.

Representative Emerson offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 15 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Farnum, Gallé, Henry, McMahan, Myers, Orgeron, Selders, Wilder, and Young voted yea.

Mr. Luke Morris, Louisiana Department of Revenue (LDR), 617 N. Third St., Baton Rouge, LA 70802, spoke for information only on House Bill No. 480.

Representative Echols offered a motion to report House Bill No. 480 with amendments. Without objection, House Bill No. 480 was reported with amendments by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Echols, Farnum, Gallé, Henry, McMahan, Myers, Orgeron, Selders, Wilder, and Young voted yea.

*Vice Chair Brass in the chair.*

#### **House Bill No. 405 by Representative Emerson**

Representative Emerson presented House Bill No. 405, which re-creates the Department of Revenue.

Secretary Richard Nelson, Louisiana Department of Revenue (LDR), 617 N. Third St., Baton Rouge, LA 70802, spoke for information only on House Bill No. 405.

Representative Emerson offered a motion to report House Bill No. 405 favorably. Without objection, House Bill No. 405 was reported favorably by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Echols, Farnum, Gallé, Henry, McMahan, Myers, Orgeron, Selders, Wilder, and Young 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. 530 by Representative Schamerhorn**

Representative Schamerhorn presented House Bill No. 530, which exempts owners of certain vehicles from paying local sales and use taxes under express circumstances.

Representative Emerson offered amendments to restructure the substantive parts of the bill to achieve a local sales tax exemption.

Representative Emerson offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Farnum, Gallé, Henry, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, Willard, and Young voted yea.

Secretary Richard Nelson, Louisiana Department of Revenue (LDR), 617 N. Third St., Baton Rouge, LA 70802, spoke for information only on House Bill No. 530.

Mr. Alan Boxberger, Legislative Fiscal Office (LFO), 900 N. Third St., 18th Floor, Baton Rouge, LA 70802, spoke for information only on House Bill No. 530.

Ms. Jill Jarreau, Office of Motor Vehicles (OMV), 7979 Independence Blvd., Baton Rouge, LA 70806, spoke for information only on House Bill No. 530.

Mr. Drew Talbot, Louisiana Association of Tax Administrators (LATA), 10518 Kentshire Ct., Baton Rouge, LA 70810, spoke in opposition of House Bill No. 530.

Mr. Guy Cormier, executive director, Police Jury Association of Louisiana, 707 N. Seventh St., Baton Rouge, LA 70802, spoke in opposition of House Bill No. 530.

Ms. Paulette Bailey Wilson, Louisiana Municipal Association (LMA), 10191 Patriot Dr., Baton Rouge, LA 70816, spoke in opposition of House Bill No. 530.

Mr. Paul Holmes, Louisiana Municipal Association (LMA), 17028 Octavia St., Hammond, LA 70403, spoke in opposition of House Bill No. 530.

Representative Emerson offered a motion to voluntarily defer action on House Bill No. 530. Without objection, action on House Bill No. 530 was voluntarily deferred by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Bryant, Echols, Farnum, Henry, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, Willard, and Young voted yea.

Witness cards submitted by individuals who did not speak are as follows: 12 in opposition and 2 for information only. Witness cards are included in the committee records.

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

**Presentation by the Legislative Fiscal Office on revenue sources, collection trends, and the content of fiscal notes.**

Mr. Alan Boxberger, LFO, 900 N. Third St., 18th floor Baton Rouge, LA 70802, spoke for information only and provided a handout, Exhibit A, which is included in the committee records.

Mr. Ben Vincent, LFO, 900 N. Third St., 18th floor, Baton Rouge, LA 70802, spoke for information only.

Ms. Deborah Vivien, LFO, 900 N. Third St., 18th floor, Baton Rouge, LA 70802, spoke for information only.

## **V. ANNOUNCEMENTS**

There were no announcements.

## **VI. ADJOURNMENT**

Representative Brass offered a motion to adjourn. Without objection, the motion passed by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Bryant, Echols, Farnum, Henry, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, Willard, and Young voted yea.

The meeting was adjourned at 12:05 p.m.

Respectfully submitted,

Chairman Julie Emerson  
House Committee on Ways and Means