

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

Minutes of Meeting  
2024 Regular Session  
April 2, 2024

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

Representative Julie Emerson, chairman of the House Committee on Ways and Means, called the meeting to order at 10:05 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 Michael Charles Echols  
Representative Les Farnum  
Representative Jack "Jay" William Gallé, Jr.  
Representative Chance Keith Henry  
Representative Jeremy S. LaCombe  
Representative Mandie Landry  
Representative Wayne McMahan  
Representative Joseph A. Orgeron  
Representative Larry Selders  
Representative Roger William Wilder, III  
Representative Matthew Willard  
Representative Rashid Armand Young

#### **MEMBERS ABSENT:**

Representative Marcus Anthony Bryant  
Representative Brach Jerad Myers

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

Jacob Wilkinson, committee administrative assistant  
Brittany Lea, executive assistant  
Alison Pryor, senior attorney

Drew Murray, legislative analyst

**ADDITIONAL ATTENDEES PRESENT:**

Angela McKnight, sergeant at arms

**III. INSTRUMENTS TO BE HEARD**

**House Bill No. 659 by Representative Phelps**

Representative Phelps presented House Bill No. 659, which increases certain penalties relative to certain prohibited actions regarding tax sale property.

*Vice Chair Brass in the chair.*

Representative Brass offered amendments which: (1) remove the increase in penalties for violations of present law payable by an acquiring person from 5% of the price paid by the acquiring person for tax title and 5% of any amounts paid by the tax debtor who is the owner of and who is residing in the tax sale property for rental or lease payments to 20% of the price paid by the acquiring person for tax title and 20% of any amounts paid by the tax debtor who is the owner of and who is residing in the tax sale property for rental or lease payments; and (2) add a penalty of forfeiture of any right of a person acquiring tax sale title to claim any statutory imposition associated with property acquired through a tax sale other than the delinquent amount of unpaid taxes if the acquiring person improperly charges rent or lease payments or improperly evicts a property owner who is residing in tax sale property during the redemptive period.

Representative Brass 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, Echols, Farnum, Gallé, Henry, McMahan, Orgeron, Selders, Wilder, Willard, and Young voted yeas.

*Chair Emerson in the chair.*

Representative Willard offered a motion to report House Bill No. 659 with amendments. Without objection, House Bill No. 659 was reported with amendments by a vote of 15 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Echols, Farnum, Gallé, Henry, McMahan, Orgeron, Selders, Wilder, Willard, and Young voted yeas.

**House Bill No. 216 by Representative Jackson**

Representative Jackson presented House Bill No. 216, which authorizes a rebate to businesses for employment of youth during summer months.

Representative Emerson offered amendments which: (1) specify that among the conditions a person must satisfy in order to be deemed an "eligible youth" pursuant to proposed law, the person's residency status and age are those as of his date of hire; (2) revise proposed law referring to a period of employment during the summer to specify that the period shall be between May 15 and Aug. 31; (3) revise the definition of "low-income census tract" for purposes of proposed law to provide that the term means any census tract located wholly or partly within an enterprise zone as defined in present law (R.S. 51:1783); (4) revise proposed law relative to claiming of rebates to provide instead for applying for rebates electronically; (5) require that on or before Jan. 31 annually, the La. Workforce Commission shall provide to the Dept. of Revenue all of the following, in electronic format, for the prior calendar year: (a) list of all businesses that participated in the Incumbent Worker Training Program of the commission and (b) list of all individuals who participated in or registered for occupational skills training with a youth employment program offered through the La. Workforce Investment Council or an American Job Center; (6) delete proposed law providing that no taxpayer may receive any other incentive for employment of an eligible youth for which the taxpayer received a rebate in accordance with proposed law. Provide instead that no taxpayer may receive any other state tax rebate, or any state tax credit, exemption, exclusion, or deduction, or other state tax benefit for employment of an eligible youth for which the taxpayer received a rebate in accordance with proposed law; and (7) make technical changes.

Mr. Luke Morris, assistant secretary, Louisiana Department of Revenue, 617 N. Third St., Baton Rouge, LA 70802, spoke for information only on House Bill No. 216.

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, Farnum, Gallé, Henry, LaCombe, McMahan, Orgeron, Selders, Wilder, Willard, and Young voted yea.

Representative Emerson offered amendments to reduce the limit on the overall total of rebates that the state may grant annually pursuant to proposed law from \$5,000,000 to \$3,000,000.

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, Farnum, Gallé, Henry, LaCombe, McMahan, Orgeron, Selders, Wilder, Willard, and Young voted yea.

Representative Brass offered a motion to report House Bill No. 216 with amendments. Without objection, House Bill No. 216 was reported with amendments by a vote of 17 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Echols, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Orgeron, Selders, Wilder, Willard, and Young 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**

##### **Presentations by Louisiana Tax Commission (LTC)**

Mr. Craig Roussel, chairman, Louisiana Tax Commission (LTC), P.O. Box 250, Lockport, LA 70374, spoke for information only.

Mr. Michael Matherne, administrator, LTC, 1051 N. Third St., Baton Rouge, LA 70802, spoke for information only.

Mr. Drew Hoffman, LTC, 9026 Jefferson Hwy, Suite 600, Baton Rouge, LA 70809 submitted a card but did not speak

##### **Presentations by Louisiana Board of Tax Appeals (LBTA)**

Mr. Francis Lobrano, chairman, Louisiana Board of Tax Appeals (LBTA), 427 N. Fourth St., Baton Rouge, LA 70821, spoke for information only.

Mr. Cade Cole, vice chair, LBTA, 627 N. Fourth St., Baton Rouge, LA 70802, spoke for information only.

*Vice Chair Brass in the chair.*

#### **V. ANNOUNCEMENTS**

There were no announcements.

#### **VI. ADJOURNMENT**

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

The meeting was adjourned at 10:51 a.m.

Respectfully submitted,

Chairman Julie Emerson  
House Committee on Ways and Means