

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

Minutes of Meeting  
2024 Regular Session  
April 15, 2024

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

Representative Julie Emerson, chairman of the House Committee on Ways and Means, called the meeting to order at 9:37 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 Jeremy S. LaCombe  
Representative Mandie Landry  
Representative Wayne McMahan  
Representative Brach Jerad Myers  
Representative Joseph A. Orgeron  
Representative Larry Selders  
Representative Roger William Wilder, III  
Representative Rashid Armand Young

#### **MEMBERS ABSENT:**

Representative Matthew Willard

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

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

Drew Murray, legislative analyst

**ADDITIONAL ATTENDEES PRESENT:**

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

**III. INSTRUMENTS TO BE HEARD**

*Vice Chair Brass in the Chair.*

**House Bill No. 837 by Representative Emerson**

Representative Emerson presented House Bill No. 837, which raises the limit on the value of claims approved by the Board of Tax Appeals that are to be paid from current tax collections.

Mr. Jason DeCuir, attorney, Advantous Consulting, 504 Spanish Town Rd., Baton Rouge, LA 70810, spoke in support of House Bill No. 837.

Representative Echols offered a motion to report House Bill No. 837 favorably. Without objection, House Bill No. 837 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Echols, Farnum, Gallé, Henry, McMahan, Myers, Orgeron, and Wilder voted yea.

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.

*Chair Emerson in the Chair*

**House Bill No. 871 by Representative Henry**

Representative Henry presented House Bill No. 871, which provides for procedures for the collection of delinquent ad valorem taxes and statutory impositions, tax auctions, tax auction certificates, and the redemption of certain property.

Representative Emerson offered amendments which: (1) change the applicability of proposed law from July 1, 2024, to Jan. 1, 2025; (2) change the definition of "owner" to include a person who holds a usufruct interest in property and specifies that the ownership interest as shown in the conveyance and mortgage records of the appropriate parish; (3) reduce the interest rate imposed on delinquent statutory impositions in proposed law from 1.25% per month to 1% per month and reduce the penalty from 6% per month to 5% per month; (4) change the requirement that tax collectors

advertise for auction the consolidated delinquent tax list under one form from two times within 30 days in the parish's official journal to an advertisement in the parish's official journal; (5) limit a judgment annulling a tax sale or tax auction from taking effect until the price and all statutory impositions and costs are paid but excepts sales annulled because the taxes were paid prior to the date of the sale from this limitation; (6) remove limitation that advertisements shall only be made in English; (7) add requirement that bids from online sales be placed by individuals and prohibit bids from being placed by automated computer programs; (8) change the notice a tax auction purchaser sends within six months of the expiration of the redemptive period to all tax auction parties from a permissive notice to a mandatory notice; (9) specify that a tax collector is required to mail a hard copy of the tax bill to a tax auction purchaser upon request unless the tax bill is available online; (10) remove provision that settlement with a tax auction purchaser may be made to stop the foreclosure and sale of the property; (11) change interest rate reference in provisions related to judicial sale of property from legal interest to statutory interest which is 1% per month on a non-compounding basis as of the date of the sale; (12) add requirement that surplus sale proceeds not timely claimed shall be disbursed to the tax auction purchaser if six months prior to making a claim, the tax auction purchasers ends written notice to all parties with a remaining claim to excess proceeds; and (13) make technical changes.

Ms. Samantha Ott, US Assets, 405 N. 115 St., Omaha, NE 68154, spoke in support of House Bill No. 871.

Representative Emerson offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 12 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Echols, Gallé, Henry, LaCombe, McMahan, Myers, and Orgeron voted yea.

Ms. Melissa Castille, US Assets, 18165 E. Petroleum Dr., Suite A, Baton Rouge, LA 70809, spoke in support of House Bill No. 871.

Mr. James Uschold, attorney, 700 Camp St., Suite 317, New Orleans, LA 70130, spoke in support of House Bill No. 871.

Ms. Katie Belanger, vice president, Louisiana Land Title Association (LLTA), 433 Metairie Rd., Suite 525, Metairie, LA 70005, spoke in opposition of House Bill No. 871

Representative Echols offered a motion to report House Bill No. 871 with amendments. Without objection, House Bill No. 871 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Emerson, Bamburg, Bayham, Billings, Bryant, Echols, Farnum, Gallé, Henry, LaCombe, McMahan, Myers, Orgeron, and Young voted yea.

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

Prepared statements were received for House Bill No. 871 pursuant to House Rule 14.33.

**House Bill No. 857 by Representative Robby Carter**

Representative Robby Carter presented House Bill No. 857, which expands the class of parishes eligible for a waiver of a matching funds requirement for capital outlay projects.

Representative Robby Carter provided a handout, Exhibit A, which is included in the committee record.

Representative Emerson offered amendments to provide that proposed law shall apply to the funding of nonstate entity projects included in the capital outlay budget for fiscal years commencing on or after July 1, 2025.

Representative Riser, District 20, P.O. Box 117, Columbia, LA 71418, spoke in sponsorship of this measure.

Representative Emerson offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 14 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, and Young voted yea.

Representative Bayham offered a motion to report House Bill No. 857 with amendments. Without objection, House Bill No. 857 was reported with amendments by a vote of 15 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, 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.

**House Bill No. 844 by Representative Neil Riser**

Representative Neil Riser presented House Bill No. 844, which repeals the individual income tax.

Mr. Chris Alexander, Louisiana Citizen Advocacy Group (LACAG), P.O. Box 64952, Baton Rouge, LA 70896, spoke in support of House Bill No. 844

No action was taken on House Bill No. 844.

Prepared statements were received for House Bill No. 844 pursuant to House Rule 14.33.

### **House Resolution No. 61 by Representative Wright**

Representative Wright presented House Resolution No. 61, which authorizes the House Committee on Ways and Means, or a subcommittee thereof, to study the state's tax structure and develop recommendations for tax system reforms.

Representative Emerson offered amendments to replace references to tax collection and exemption figures from the 2022-2023 Tax Exemption Budget with references to the corresponding figures from the 2023-2024 Tax Exemption Budget.

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, Billings, Bryant, Echols, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, and Young voted yea.

Representative Echols offered a motion to report House Resolution No. 61 with amendments. Without objection, House Resolution No. 61 was reported with amendments by a vote of 16 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Bryant, Echols, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, and Young voted yea.

### **IV. OTHER BUSINESS**

There was no other business.

### **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, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, and Young voted yea.

The meeting was adjourned at 11:25 a.m.

Respectfully submitted,

Chairman Julie Emerson  
House Committee on Ways and Means