

House Committee on Ways and Means

Minutes of Meeting
2024 Regular Session
May 6, 2024

I. CALL TO ORDER

Representative Julie Emerson, chairman of the House Committee on Ways and Means, called the meeting to order at 11:52 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 Beth Anne Billings
Representative Jack "Jay" William Gallé, Jr.
Representative Chance Keith Henry
Representative Mandie Landry
Representative Wayne McMahan
Representative Brach Jerad Myers
Representative Larry Selders
Representative Roger William Wilder, III
Representative Matthew Willard

MEMBERS ABSENT:

Representative Michael Robert "Mike" Bayham, Jr.
Representative Marcus Anthony Bryant
Representative Michael Charles Echols
Representative Les Farnum
Representative Jeremy S. LaCombe
Representative Joseph A. Orgeron
Representative Rashid Armand Young

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

Senate Bill No. 191 by Senator Reese

Senator Reese presented Senate Bill No. 191, which provides relative to the enforcement and adjudication of state and local taxes and the Board of Tax Appeals.

Representative Emerson offered amendments which: (1) add provision to provide that the amount of local tax that is annually transferred to the board through interagency transfer will increase if the local tax appropriated to the board increases; (2) delete duplicative language addressing the authority of board members in the event of a vacancy on the board; (3) add provisions for circumstances wherein the chairman of the board may appoint an ad hoc judge; (4) add requirement that all funds held in the board's Escrow Account must be used by the board to pay expenses and pay judgments pursuant to final nonappealable judgments; (5) add requirement that all collectors must comply with the terms of a final judgment; and (6) make technical changes.

Mr. Cade Cole, local tax judge, Louisiana Board of Tax Appeals, 627 N. Third St., Baton Rouge, LA 70802, spoke for information only on Senate Bill No. 191

Representative Emerson offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Mandie Landry, McMahan, Myers, Selders, and Willard voted yea.

Representative Willard offered a motion to report Senate Bill No. 191 with amendments. Without objection, Senate Bill No. 191 was reported with amendments by a vote of 10 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Mandie Landry, McMahan, Myers, Selders, 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.

Senate Bill No. 268 by Senator Cathey

Senator Cathey presented Senate Bill No. 268, which creates a state sales tax rebate for the purchase of equipment, machinery, and other items used in lithium recovery activities.

Representative Emerson offered amendments to make technical changes. Representative Emerson offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Mandie Landry, McMahan, Myers, Selders, and Willard voted yea.

Representative Brass offered a motion to report Senate Bill No. 268 with amendments. Without objection, Senate Bill No. 268 was reported with amendments by a vote of 11 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Mandie Landry, McMahan, Myers, Selders, Wilder, 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.

Senate Bill No. 147 by Senator Connick

On behalf of Senator Connick, Mr. Luke Morris(Louisiana Department of Revenue (LDR), 617 N. Third St., Baton Rouge, LA 70802) presented Senate Bill No. 147, which provides relative to the assessment of taxes by the Department of Revenue.

Representative Willard offered a motion to report Senate Bill No. 147 favorably. Without objection, Senate Bill No. 147 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Henry, Mandie Landry, McMahan, Myers, Wilder, and Willard voted yea.

Senate Bill No. 373 by Senator Allain

On behalf of Senator Allain, Mr. Luke Morris(Louisiana Department of Revenue (LDR), 617 N. Third St., Baton Rouge, LA 70802) presented Senate Bill No. 373, which provides relative to individual income tax checkoff for donations to the Coastal Protection and Restoration Fund.

Representative Willard offered a motion to report Senate Bill No. 373 favorably. Without objection, Senate Bill No. 373 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Henry, Mandie Landry, McMahan, Myers, Wilder, and Willard voted yea.

House Concurrent Resolution No. 93 by Representative Jackson

On behalf of Representative Jackson, Representative Brass presented House Concurrent Resolution No. 93, which requests a study and report on administrative actions necessary to facilitate an eventual expansion of the La. Youth Jobs Tax Credit Program.

Representative Brass offered a motion to report House Concurrent Resolution No. 93 favorably. Without objection, House Concurrent Resolution No. 93 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Henry, Mandie Landry, McMahan, Myers, Wilder, 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.

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

There were no announcement.

VI. ADJOURNMENT

Representative Willard offered a motion to adjourn. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Billings, Gallé, Henry, Mandie Landry, McMahan, Myers, Wilder, and Willard voted yea.

The meeting was adjourned at 12:55 p.m.

Respectfully submitted,

Chairman Julie Emerson
House Committee on Ways and Means