

House Committee on Ways and Means

Minutes of Meeting
2024 Regular Session
May 20, 2024

I. CALL TO ORDER

Representative Kendricks "Ken" Brass, vice chairman of the House Committee on Ways and Means, called the meeting to order at 9:33 a.m. in Room 6, in the state capitol in Baton Rouge, Louisiana.

II. ROLL CALL

MEMBERS PRESENT:

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 Matthew Willard
Representative Rashid Armand Young

MEMBERS ABSENT:

Representative Julie Emerson, chairman

STAFF MEMBERS PRESENT:

Jacob Wilkinson, committee administrative 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. 500 by Senator Reese

Senator Reese presented Senate Bill No. 500, which provides relative to the levy of local fees and taxes on certain non-gaming incentives or inducements granted by certain licensees.

Representative Echols offered amendments which: (1) change the requirement that both statutory authority in present law relative to the complimentary hotel room tax levied by the Southwest La. Convention and Visitors Bureau and the signed agreement and consent of a local governing authority and a riverboat gaming or certain slot machine licensees are required before a local fee or tax can be charged on nongaming incentives or inducements to a requirement that either of those conditions are required before a local fee or tax can be charged on nongaming incentives or inducements; (2) remove references to admissions to entertainment venues or parking charges from the restriction of the levy of a fee or tax on nongaming incentives or inducements granted by a riverboat gaming or certain slot machine licensees on a complimentary basis or through loyalty rewards programs; (3) prohibit provisions of proposed law from being construed to change the definition of "net gaming proceeds" for purposes of the taxes provided for in present law or from increasing any allowance for promotional play provided for in present law; (4) add purchases of meals and beverages to the items of tangible personal property to which no restriction is placed on the levy of local sales taxes by certain licensees that are used as complimentary incentives or inducements; (5) add parking, admissions, or entertainment provided on a complimentary or discounted basis to the items of tangible personal property to which no restriction is placed for the imposition of local sales tax if the tax is otherwise due under present law; and (6) make technical changes.

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

Mr. Michael West, Penn Entertainment, 825 Berkshire Blvd., Wyomissing, PA 19610, spoke in support of Senate Bill No. 500.

Mr. Greg Stevens, Penn Entertainment, Caesars Entertainment, 400 Convention St., Suite 1100, Baton Rouge, LA 70802, spoke in support of Senate Bill No. 500.

Mr. Drew Talbot, attorney, East Baton Rouge Parish, Bossier Parish, 10815 Kentshire Ct., Baton Rouge, LA 70810, spoke in opposition of Senate Bill No. 500.

Mr. Clarence Lymon, executive director, LA Uniform Local Sales Tax Board (LULSTB), 7722 Office Park Blvd., Baton Rouge, LA 70809, spoke for information only on Senate Bill No. 500.

Representative Echols offered a motion to report Senate Bill No. 500 with amendments. Without objection, Senate Bill No. 500 was reported with amendments by a vote of 16 yeas and 0 nays. Representatives Brass, Bamburg, Bayham, Billings, Echols, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, Willard, and Young voted yea.

Witness cards submitted by individuals who did not speak are as follows: 14 in support. Witness cards are included in the committee records.

Senate Bill No. 505 by Senator Miller

Senator Miller presented Senate Bill No. 505, which provides relative to the assessment, payment, and allocation of ad valorem taxes.

Representative Farnum offered amendments which: (1) add provisions relative to excluding certain delinquent obligations from tax lien auctions; (2) make changes to certain tax forms; (3) set the lowest interest rate that may be bid at auction at 0.7% per month on a non-compounding basis; (4) add language relative to suspension of the prescriptive period to bring certain actions; (5) Add provisions for notice requirements for mortgage holders; (6) add provisions relative to the termination of a tax lien certificate and the debt it secures; (7) authorize political subdivision to adopt ordinances regarding the public sale of immovable property; (8) require the governing authority of a political subdivision to set the minimum bid amount for the sale of immovable property to enforce a tax lien certificate held by a political subdivision at not less than 2/3 of the market value of the immovable property as established by the assessor; (9) set the recoverable amount of attorney's fees a petitioner is entitled to recover at the greater of 25% of the total amount sought to be collected or \$2,500. Provided that this amount may be altered if good cause is shown; (10) delete provision that if a person holding an interest in the property other than a certificate holder, tax sale purchaser, or tax certificate purchaser is the winning bidder at the judicial sale, then only the amount necessary to satisfy the costs of sale, the commission and the amounts due to the plaintiff certificate holder need be delivered to the sheriff and the effect of the judicial sale shall be the same as if the tax lien certificate was terminated immediately prior to the rendering of the judgment being enforced; (11) change the applicability of proposed law from Jan. 1, 2025 to Jan. 1, 2026; and (12) add an effective date of Jan. 1, 2026 if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as SB No. 119 of this 2024 R.S. of the Legislature is adopted at a statewide election and becomes effective.

Ms. Katie Belanger, vice president, Louisiana Land Title Association(LLTA), 433 Metairie Rd., Suite 525, Metairie, LA 70005, spoke in support of Senate Bill No. 505.

Representative Farnum offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Brass, Bamburg, Billings, Farnum, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, Willard, and Young voted yea.

Representative Brass offered a motion to authorize staff to make technical corrections to the amendments. Without objection, the motion to authorize staff to make technical corrections to amendments was adopted by a vote of 13 yeas and 0 nays. Representatives Brass, Bamburg, Billings, Farnum, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, Willard, and Young voted yea.

Secretary Richard Nelson, Louisiana Department of Revenue, 617 N. Third St., Baton Rouge, LA 70802, spoke for information only on Senate Bill. No. 505.

Representative Billings offered a motion to report Senate Bill No. 505 with amendments. Without objection, Senate Bill No. 505 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Brass, Bamburg, Billings, Bryant, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Wilder, Willard, and Young voted yea.

Witness cards submitted by individuals who did not speak are as follows: 4 in support, 1 in opposition, and 4 for information only. Witness cards are included in the committee records.

Senate Bill No. 119 by Senator Miller

Senator Miller presented Senate Bill No. 119, a constitutional amendment which provides relative to tax sales.

Representative Henry offered a motion to report Senate Bill No. 119 favorably. Without objection, Senate Bill No. 119 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Brass, Bamburg, Billings, Bryant, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Willard, and Young voted yea.

Witness cards submitted by individuals who did not speak are as follows: 4 in support and 3 for information only. Witness cards are included in the committee records.

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

There were no announcements

VI. ADJOURNMENT

Representative Gallé offered a motion to adjourn. Without objection, the motion passed by a vote of 14 yeas and 0 nays. Representatives Brass, Bamburg, Billings, Bryant, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Willard, and Young voted yea.

The meeting was adjourned at 11:09 a.m.

Respectfully submitted,

Chairman Julie Emerson
House Committee on Ways and Means