

House Committee on Ways and Means

Minutes of Meeting
2024 Interim Session
October 8, 2024

I. CALL TO ORDER

Representative Julie Emerson, chair of the House Committee on Ways and Means, called the meeting to order at 10:16 a.m. in Room 6, in the state capitol in Baton Rouge, Louisiana.

II. ROLL CALL

MEMBERS PRESENT:

Representative Julie Emerson, chair
Representative Kendricks "Ken" Brass, vice chair
Representative Dennis Bamburg, Jr.
Representative Michael Robert "Mike" Bayham, Jr.
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 Matthew Willard
Representative Rashid Armand Young
Representative Mark Wright, interim member

MEMBERS ABSENT:

Representative Beth Anne Billings
Representative Jeremy S. LaCombe
Representative Larry Selders
Representative Roger William Wilder, III

STAFF MEMBERS PRESENT:

Jacob Wilkinson, committee administrative assistant
Alison Pryor, senior attorney

Drew Murray, legislative analyst

ADDITIONAL ATTENDEES PRESENT:

Myrtis Jarrell, sergeant at arms

III. BUSINESS

Discussion of the Governor's tax reform proposals for personal income and sales taxes

Mr. Luke Morris, Louisiana Department of Revenue (LDR), 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information on individual income tax and sales tax and provided handouts, Exhibit A and B, which are included in the committee record.

Secretary Richard Nelson, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information on individual income tax and sales tax.

Catherine Zeringue Logan, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information on individual income tax and sales tax.

The committee recessed at 11:57 a.m. The committee reconvened at 1:33 p.m.

Discussion of the Governor's tax reform proposals for corporate income and corporate franchise taxes, including discussion of tax expenditures claimed against these taxes

Mr. Luke Morris, assistant secretary, Louisiana Department of Revenue (LDR), 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information on corporate income, franchise tax and provided a handout, Exhibit C, which is included in the committee record.

Secretary Richard Nelson, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information on corporate income and franchise tax .

Catherine Zeringue Logan, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information on corporate income tax and sales tax.

Mr. Alan Boxberger, Legislative Fiscal Office (LFO), 18th floor, 900 N. 3rd St., Baton Rouge, LA 70802, spoke for information only corporate income tax and sales tax.

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

The committee intends to discuss personal income and sales taxes first. If time permits, the committee will discuss the corporate income and corporate franchise taxes. However, any business listed on the agenda for Tuesday, October 8, 2024, that is not discussed will be carried over to the meeting on Wednesday, October 9, 2024. The meeting on October 9th will only take place if the committee does not finish business on Tuesday, October 8, 2024.

VI. ADJOURNMENT

Representative Henry offered a motion to adjourn. Without objection, the motion passed by a vote of 13 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Echols, Galle, Henry, Mandie Landry, McMahan, Myers, Orgeron, Willard, and Young voted yea.

The meeting was adjourned at 2:27 p.m.

Respectfully submitted,

Chair Julie Emerson
House Committee on Ways and Means