

House Committee on Ways and Means

Minutes of Meeting
2024 Third Extraordinary Session
November 7, 2024

I. CALL TO ORDER

Representative Julie Emerson, chair of the House Committee on Ways and Means, called the meeting to order at 9:06 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 Beth Anne Billings
Representative Marcus Anthony Bryant
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 Michael Charles Echols

STAFF MEMBERS PRESENT:

Jacob Wilkinson, committee administrative assistant
Alison Pryor, senior attorney
Drew Murray, legislative analyst

ADDITIONAL ATTENDEES PRESENT:

Cheryl Domino, sergeant at arms
Myrtis Jarell, sergeant at arms

III. INSTRUMENTS TO BE HEARD

Governor Jeff Landry, Office of the Governor, P.O. Box 94004, Baton Rouge, LA 70804, made opening remarks to the committee regarding the 2024 Third Extraordinary Session.

Secretary Richard Nelson, Louisiana Department Revenue (LDR), 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only.

Secretary Susan Bourgeois, Louisiana Department of Economic Development (LED), 617 N. 3rd St., Baton Rouge, LA 70802, spoke as the designee of an elected official on House Bill No. 1.

Vice-Chair Brass in the chair.

House Bill No. 1 by Representative Emerson

Representative Emerson presented House Bill No. 1, which provides for a flat rate for purposes of calculating income tax for individuals, estates, and trusts, increases the standard deduction, and modifies or repeals certain income tax deductions and credits.

Secretary Richard Nelson, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only on House Bill No. 1.

Mr. Luke Morris, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only on House Bill No. 1.

Dr. Steven Procopio, Public Affairs Research Council, 415 Laurel St., Suite 1650, Baton Rouge, LA 70801, spoke for information only on House Bill No. 1.

Mr. Jason Waggenspack, Film Louisiana, 8301 W. Judge Perez Dr., Suite 216, Chalmette, LA 70043, spoke in opposition to House Bill No. 1.

Mr. Trey Burvant, Second Line Stages, 800 Richard St., New Orleans, LA 70130, spoke in opposition to House Bill No. 1.

Mr. Jan Moller, Invest in Louisiana, 619 Jefferson Hwy, Suite 1-D, Baton Rouge, LA 70806, spoke in opposition to House Bill No. 1.

Representative Wilder offered a motion to report House Bill No. 1 favorably, to which Representative Willard objected. The administrative assistant called the roll, and House Bill No. 1 was reported favorably by a vote of 15 yeas and 3 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Farnum, Gallé, Henry, LaCombe, McMahan, Myers, Orgeron, Selders, Wilder, and Young voted yea. Representatives Bryant, Mandie Landry, and Willard voted nay.

Witness cards submitted by individuals who did not speak are as follows: 4 in support, 2 in opposition, and 1 designee of an elected official. Witness cards are included in the committee records.

House Bill No. 3 by Representative Emerson

Representative Emerson presented House Bill No. 3, which repeals the corporation franchise tax and limits eligibility of certain credits to be claimed against corporation franchise tax.

Representative Brass offered amendments which changes the effective from July 1, 2025 to upon signature of the governor.

Mr. Luke Morris, assistant secretary, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only on House Bill No. 3.

Representative Brass offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 17 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, and Willard voted yea.

Secretary Richard Nelson, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only on House Bill No. 3.

Representative Brass offered a motion to recess. Without objection, the motion passed by a vote of 17 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, Willard, and Young voted yea.

The committee recessed at 11:47 a.m. The committee reconvened at 1:10 p.m. The committee administrative assistant called the roll.

Vice Chair Brass in the chair.

Representative Bamburg offered a motion to report House Bill No. 3 with amendments, to which Representative Willard objected. The administrative assistant called the roll, and House Bill No. 3 was reported with amendments by a vote of 17 yeas and 1 nays. Representatives Emerson, Brass,

Bamburg, Bayham, Billings, Bryant, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, and Young voted yea. Representative Willard voted nay.

Witness cards submitted by individuals who did not speak are as follows: 3 in support, 2 in opposition, and 1 designee of an elected official. Witness cards are included in the committee records.

House Bill No. 7 by Representative Emerson

Representative Emerson presented House Bill No. 7 a constitutional amendment which revises Article VII of the Constitution of La.

Representative Brass offered amendments which: (1) restrict deposit of mineral revenues into the Budget Stabilization Fund pursuant to proposed constitutional amendment to 15% of remaining mineral revenues after allocations and deposits required by constitution and law have been made; (2) update Coastal Protection and Restoration Fund language in present and proposed constitution to reflect ratification by the voters at the November 5, 2024, election of changes to revenues eligible for deposit into the fund; (3) delete provision requiring a specific legislative instrument adopted by 2/3 of the elected members of each house to change a dedication of interest and investment income from a permanent trust and add provisions requiring passage of a law by 2/3 of the elected members of each house to change any such dedication; (4) add provision requiring restrictions on permanent trusts to apply to subfunds created within a permanent trust; (5) add provision authorizing change to a fund's status as a permanent trust fund by a law enacted by the favorable vote of 2/3 of the elected members of each house of the legislature; (6) delete provisions regarding restrictions on program funds and add the following requirements in lieu thereof: require a law enacted by 2/3 of the elected members of each house to create or designate a fund as a program fund or to change the designation of a fund as a program fund and provide that appropriation of monies from a program fund shall only require a majority vote, unless the terms of the fund require otherwise; (7) add provisions restricting ability of legislature to dedicate tobacco settlement agreement proceeds by law to the Health Excellence Fund within the Millennium Trust; (8) add Wildlife and Fisheries Conservation Fund to the constitution as Art. VII, §23; and (9) make technical and conforming changes.

Representative Brass offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 18 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Farnum, Gallé, Henry, LaCombe, Mandie Landry, McMahan, Myers, Orgeron, Selders, Wilder, Willard, and Young voted yea.

Ms. Catherine Logan, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only on House Bill No. 7.

Secretary Richard Nelson, LDR, 617 N. 3rd St., Baton Rouge, LA 70802 spoke for information only on House Bill No. 7.

Dr. Steven Procopio, Public Affairs Research Council, 450 Laurel St., Suite 1650, Baton Rouge, LA 70801, spoke for information only on House Bill No. 7.

Mr. Ben Lemoine, Louisiana Department of Education (LDOE), no witness card submitted, spoke for information only on House Bill No. 7.

Beth Scioneaux, LDOE, 1201 N. 3rd St., Baton Rouge, LA 70802, spoke for information only on House Bill No. 7

Chair Emerson in the chair.

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

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

Chair Emerson announced that House Bill No. 7 would not be voted on today, November 7, 2024.

VI. ADJOURNMENT

Representative Henry offered a motion to adjourn. Without objection, the motion passed by a vote of 15 yeas and 0 nays. Representatives Emerson, Brass, Bamburg, Bayham, Billings, Bryant, Farnum, Gallé, Henry, Mandie Landry, McMahan, Myers, Orgeron, Wilder, and Young voted yea.

The meeting was adjourned at 2:14 p.m.

Respectfully submitted,

Chair Julie Emerson
House Committee on Ways and Means