

**ROLL CALL AND RECORD VOTE****Committee:** Ways and Means**Location:** Room 6**Date/Time:** 04/29/19 9:30 a.m.**Staff:** Trinicia Bryant, Secretary  
Catherine Zeringue, Attorney  
Kimona Hogan, Attorney  
Alison Pryor, Deputy Director  
Janet Anthony, Sergeant at Arms  
Angela McKnight, Sergeant at Arms  
Luke Dupre, Clerk

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<b>Roll Call:</b>	15	<b>Convened:</b>	09:48 AM
<b>Number of Members:</b>	19	<b>Adjourned:</b>	01:01 PM
<b>Quorum:</b>	10		

Abramson, Neil C.		Absent
Morris, James "Jim"	Present	
Bouie, Joseph	Present	
Bourriaque, Ryan	Present	
Davis, Paula	Present	
DeVillier, Phillip	Present	
Duplessis, Royce	Present	
Dwight, Stephen	Present	
Harris, Jimmy		Absent
Horton, Dodie	Present	
Huval, Mike		Absent
Ivey, Barry	Present	
James, Edward C. "Ted"	Present	
Johnson, Robert A.	Present	
LaCombe, Jeremy	Present	
Morris, John C. "Jay"	Present	
Schexnayder, Clay		Absent
Stefanski, John M.	Present	
Stokes, Julie	Present	

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**HB12 by S.CARTER**

(Constitutional Amendment) Provides for local option for the homestead exemption

**Motion made by:** Ivey, Barry**Motion:** Favorably**Vote:** 3-9**Vote Date:** 4/29/2019 10:26:33 AM**Objection by:** Morris, John C. "Jay"

Morris, James "Jim"	Yea
Bouie, Joseph	Nay
Bourriaque, Ryan	Nay
Davis, Paula	Yea
DeVillier, Phillip	Nay
Dwight, Stephen	Nay
Horton, Dodie	Nay
Ivey, Barry	Yea
Johnson, Robert A.	Nay
LaCombe, Jeremy	Nay
Morris, John C. "Jay"	Nay
Stefanski, John M.	Nay

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**HB12 by S.CARTER**

**HB151 by ZERINGUE**

(Constitutional Amendment) Provides for the rates and brackets for purposes of calculating individual income taxes and repeals the deduction for federal income taxes paid for purposes of computing individual and corporate income taxes

**Amendment:** HCAHB151 416 1621

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 12-0

**Vote Date:** 4/29/2019 11:23:46 AM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
James, Edward C. "Ted"	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**Motion made by:** Davis, Paula

**Motion:** With Amendments

**Vote:** 13-0

**Vote Date:** 4/29/2019 11:24:51 AM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
James, Edward C. "Ted"	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB151 by ZERINGUE**

**Final Action:** Reported with amendments. (13-0)

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**HB191 by ZERINGUE**

Changes the rates and brackets for purposes of calculating individual income tax liability and eliminates certain deductions and credits

**Amendment:** HCAHB191 416 1660

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 12-0

**Vote Date:** 4/29/2019 11:10:31 AM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB191 by ZERINGUE**

Changes the rates and brackets for purposes of calculating individual income tax liability and eliminates certain deductions and credits

**Motion made by:** Davis, Paula

**Motion:** With Amendments

**Vote:** 9-2

**Vote Date:** 4/29/2019 11:21:26 AM

**Objection by:** Ivey, Barry

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Ivey, Barry	Nay
James, Edward C. "Ted"	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Nay
Stefanski, John M.	
Stokes, Julie	Yea

**HB191 by ZERINGUE**

**Final Action:** Reported with amendments. (9-2)

**HB234 by MIGUEZ**

(Constitutional Amendment) Extends the ad valorem tax exemption for raw materials, goods, commodities, and other property to property destined for the Outer Continental Shelf

**Amendment:** Concept Amendment

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 13-0

**Vote Date:** 4/29/2019 10:58:02 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
James, Edward C. "Ted"	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

**Motion made by:** Bourriaque, Ryan

**Motion:** With Amendments

**Vote:** 15-0

**Vote Date:** 4/29/2019 11:03:49 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
James, Edward C. "Ted"	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

**HB234 by MIGUEZ**

**Final Action:** Reported with amendments. (15-0)

**HB260 by STOKES**

(Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid for purposes of calculating individual and corporate income taxes and requires the levy of a flat individual income tax rate

**Motion made by:** Stokes, Julie

**Motion:** Favorably

**Vote:** 10-0

**Vote Date:** 4/29/2019 12:11:35 PM

Morris, James "Jim"	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB260 by STOKES**

**Final Action:** Reported favorably. (10-0)

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**HB262 by STOKES**

Changes the rates and brackets for purposes of calculating individual income tax liability and eliminates or modifies certain deductions, exemptions, and credits

**Amendment:** HCAHB262 416 1661

**Motion made by:** Stokes, Julie

**AMD Motion:** Adopt

**Vote:** 10-0

**Vote Date:** 4/29/2019 12:10:20 PM

Morris, James "Jim"	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**Motion made by:** Stokes, Julie

**Motion:** With Amendments

**Vote:** 10-0

**Vote Date:** 4/29/2019 12:10:46 PM

Morris, James "Jim"	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB262 by STOKES**

**Final Action:** Reported with amendments. (10-0)

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**HB263 by STOKES**

Levies a flat tax on corporations and eliminates the deduction for federal income taxes paid for purposes of computing corporate income taxes

**Amendment:** HCAHB263 416 1614

**Motion made by:** Stokes, Julie

**AMD Motion:** Adopt

**Vote:** 10-0

**Vote Date:** 4/29/2019 12:14:17 PM

Morris, James "Jim"	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**Motion made by:** Stokes, Julie

**Motion:** With Amendments

**Vote:** 11-0

**Vote Date:** 4/29/2019 12:18:33 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB263 by STOKES**

**Final Action:** Reported with amendments. (11-0)

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**HB301 by MIGUEZ**

Extends the ad valorem tax exemption for raw materials, goods, commodities, and other property to certain property destined for the Outer Continental Shelf

**Amendment:** Concept Amendment

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 12-0

**Vote Date:** 4/29/2019 11:05:32 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB301 by MIGUEZ**

Extends the ad valorem tax exemption for raw materials, goods, commodities, and other property to certain property destined for the Outer Continental Shelf

**Motion made by:** Bourriaque, Ryan

**Motion:** With Amendments

**Vote:** 13-0

**Vote Date:** 4/29/2019 11:06:21 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

**HB301 by MIGUEZ**

**Final Action:** Reported with amendments. (13-0)

**HB416 by IVEY**

Provides for a flat tax rate for purposes of calculating individual income tax and modifies other income tax credits and deductions

**Amendment:** HCAHB416 416 1665

**Motion made by:** Ivey, Barry

**AMD Motion:** Adopt

**Vote:** 10-0

**Vote Date:** 4/29/2019 11:59:14 AM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

**Motion made by:** Ivey, Barry

**Motion:** With Amendments

**Vote:** 10-0

**Vote Date:** 4/29/2019 12:00:53 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

**HB416 by IVEY**

**Final Action:** Reported with amendments. (10-0)

**HB439 by IVEY**

(Constitutional Amendment) Provides for local option for the homestead exemption

**Motion made by:** Ivey, Barry**Motion:** Defer Voluntary**Vote:** 11-0**Vote Date:** 4/29/2019 12:07:11 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB439 by IVEY****Final Action:** Defer Voluntary. (11-0)**HB441 by IVEY**

(Constitutional Amendment) Provides for a flat tax on individual income and eliminates the income tax deduction for federal income taxes paid for purposes of computing individual, estate and trust, and corporate income taxes

**Amendment:** HCAHB441 416 1664**Motion made by:** Ivey, Barry**AMD Motion:** Adopt**Vote:** 11-0**Vote Date:** 4/29/2019 12:06:13 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**Motion made by:** Ivey, Barry**Motion:** With Amendments**Vote:** 11-0**Vote Date:** 4/29/2019 12:06:25 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB441 by IVEY****Final Action:** Reported with amendments. (11-0)

**HB444 by MCFARLAND**

Establishes the La. Rural Jobs Act Tax Credit Program and authorizes a tax credit for rural growth investments made by rural growth funds

**Amendment:** HCAHB444 416 1604

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 10-0

**Vote Date:** 4/29/2019 12:22:57 PM

Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**Motion made by:** Davis, Paula

**Motion:** Defer Voluntary

**Vote:** 9-0

**Vote Date:** 4/29/2019 1:00:21 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Stefanski, John M.	Yea

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**HB444 by MCFARLAND**

**Final Action:** Defer Voluntary. (9-0)

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**HB466 by DAVIS**

Provides relative to notice requirements for property that is subject to tax sales

**Motion made by:** Davis, Paula

**Motion:** Favorably

**Vote:** 11-0

**Vote Date:** 4/29/2019 11:52:09 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Ivey, Barry	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB466 by DAVIS**

**Final Action:** Reported favorably. (11-0)

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**HB496 by ABRAMSON**

Establishes the Louisiana Capital Outlay Revolving Loan Bank to provide financial assistance to local governments and political subdivisions for certain capital infrastructure projects

**Amendment:** HCAHB496 416 1662

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 14-0

**Vote Date:** 4/29/2019 10:36:55 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
James, Edward C. "Ted"	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**Motion made by:** Morris, James "Jim"

**Motion:** With Amendments

**Vote:** 15-0

**Vote Date:** 4/29/2019 10:37:28 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
Ivey, Barry	Yea
James, Edward C. "Ted"	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB496 by ABRAMSON**

**Final Action:** Reported with amendments. (15-0)

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**HB604 by STEFANSKI**

Provides relative to state income taxation of Subchapter S corporations and other flow through entities

**Amendment:** HCAHB604 416 1663

**Motion made by:** Stefanski, John M.

**AMD Motion:** Adopt

**Vote:** 14-0

**Vote Date:** 4/29/2019 10:54:40 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
James, Edward C. "Ted"	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB604 by STEFANSKI**

Provides relative to state income taxation of Subchapter S corporations and other flow through entities

**Motion made by:** Stokes, Julie**Motion:** With Amendments**Vote:** 14-0**Vote Date:** 4/29/2019 10:55:25 AM

Morris, James "Jim"	Yea
Bouie, Joseph	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Duplessis, Royce	Yea
Dwight, Stephen	Yea
Horton, Dodie	Yea
James, Edward C. "Ted"	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Morris, John C. "Jay"	Yea
Stefanski, John M.	Yea
Stokes, Julie	Yea

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**HB604 by STEFANSKI****Final Action:** Reported with amendments. (14-0)**Motion made by:** Morris, James "Jim"**Motion:** Adjourn**Vote:** 9-0**Vote Date:** 4/29/2019 1:02:26 PM

Morris, James "Jim"	Yea
Bourriaque, Ryan	Yea
Davis, Paula	Yea
DeVillier, Phillip	Yea
Dwight, Stephen	Yea
Ivey, Barry	Yea
Johnson, Robert A.	Yea
LaCombe, Jeremy	Yea
Stefanski, John M.	Yea

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