

OFFICIAL JOURNAL
OF THE
HOUSE OF
REPRESENTATIVES
OF THE
STATE OF LOUISIANA

FIRST DAY'S PROCEEDINGS

**Fifty-third Extraordinary Session of the Legislature
Under the Adoption of the
Constitution of 1974**

House of Representatives
State Capitol
Baton Rouge, Louisiana

Wednesday, November 6, 2024

The House of Representatives was called to order at 3:00 P.M., by the Honorable Phillip DeVillier, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

The roll being called, the following members answered to their names:

PRESENT

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Emerson | Melerine |
| Adams | Farnum | Mena |
| Amedee | Firment | Miller |
| Bacala | Fisher | Muscarello |
| Bagley | Fontenot | Myers |
| Bamburg | Freiberg | Newell |
| Bayham | Gadberry | Orgeron |
| Berault | Galle | Owen |
| Billings | Geymann | Phelps |
| Bourriaque | Glorioso | Riser |
| Boyd | Green | Romero |
| Boyer | Hebert | Schamerhorn |
| Brass | Henry | Schlegel |
| Braud | Horton | Selders |
| Brown | Illg | St. Blanc |
| Bryant | Jackson | Stagni |
| Butler | Johnson, M. | Tarver |
| Carlson | Johnson, T. | Taylor |
| Carpenter | Jordan | Thomas |
| Carrier | Kerner | Thompson |
| Carver | Knox | Turner |
| Chassion | LaCombe | Ventrella |
| Chenevert | LaFleur | Villio |
| Coates | Landry, J. | Walters |
| Cox | Landry, M. | Wilder |
| Crews | Larvadain | Wiley |
| Deshotel | Lyons | Willard |
| Dewitt | Mack | Wright |
| Dickerson | Marcelle | Wyble |
| Domangue | McCormick | Young |
| Echols | McFarland | Zeringue |
| Edmonston | McMahan | |
| Egan | McMakin | |

Total - 97

The Speaker announced that there were 97 members present and a quorum.

Prayer

Prayer was offered by Pastor Mark Vassar of the Church of the Living God in Pineville.

Pledge of Allegiance

Rep. Illg led the House in reciting the Pledge of Allegiance to the Flag of the United States of America.

**Petitions, Memorials, and
Communications**

The following petitions, memorials, and communications were received and read:

**STATE OF LOUISIANA
OFFICE OF THE GOVERNOR
Baton Rouge, Louisiana**

PROCLAMATION NUMBER 73 JML 2024

By virtue of the authority vested in me by La. Const. art. III, § 2(B), I, Jeff Landry, Governor of the State of Louisiana, HEREBY CALL AND CONVENE THE LEGISLATURE OF LOUISIANA INTO EXTRAORDINARY SESSION to convene at the State Capitol, in the city of Baton Rouge, Louisiana during 20 calendar days, beginning at 3:00 p.m. on the 6th day of November 2024, and ending no later than 6:00 p.m. on the 25th day of November 2024. The power to legislate at such session shall be limited, under penalty of nullity, to the following specified enumerated objects:

- ITEM 1:** To propose amendments to the constitution and legislate relative to revenue and finance, including state and local revenue and finance, general revenue and finance provisions, power to tax, legislative authority, taxation, limitations, individual income tax, sales and use tax, corporation income tax, corporation franchise tax, severance tax, motor vehicle license tax, ad valorem property tax, excise tax, ad valorem property tax millages, state debt, exclusions, exemptions, deductions, reductions, credits, incentives, rebates, tax liabilities, tax collection, tax authority, tax administration, tax assessors, funds, establishment, consolidation, modification, and elimination of treasury funds, trusts, dedicated revenues, revenue sharing, expenditures, appropriations, unclaimed property, investment of funds, allocation of funds, Hospital Stabilization Formula, budgets, reports and records, donations, loans, or pledges of public credit, certain obligations, tax prescription, tax sales, and to provide for related matters.
- ITEM 2:** To legislate relative to the payment of permanent teacher and school personnel pay raises by paying down the unfunded accrued liability of the Teachers' Retirement System of Louisiana ("TRSL") and by appropriation, and relative to authority of TRSL regarding calculation of system liabilities and required funding, and amortization.
- ITEM 3:** To legislate with regard to corporation franchise tax, including rates, exemptions, deductions, reductions, credits, and incentives claimed against the corporation franchise tax.
- ITEM 4:** To legislate with regard to corporation income tax, including rates, exemptions, deductions, reductions, credits, and incentives claimed against the corporation income tax.

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- ITEM 5:** To legislate with regard to individual income tax, including rates, exemptions, deductions, reductions, credits, and incentives claimed against the individual income tax.
- ITEM 6:** To legislate with regard to income tax on estates and trusts, including rates, exemptions, deductions, reductions, credits, and incentives claimed against the income tax on estates and trusts.
- ITEM 7:** To increase the standard deduction applied against individual income tax for individuals sixty-five years of age or older.
- ITEM 8:** To legislate with regard to state sales and use tax and local sales and use tax, including rates, exemptions, deductions, reductions, exclusions, credits, rebates, and alternative reporting methods.
- ITEM 9:** To legislate with regard to severance tax, including rates, exemptions, administration, and dedications of mineral revenues.
- ITEM 10:** To legislate with regard to ad valorem property taxation, millages, assessments, rates, exemptions, and with regard to funding for incentives in lieu of taxation.
- ITEM 11:** To legislate with regard to dedications, collections, revenues, and taxes.
- ITEM 12:** To legislate with regard to incentives for the purpose of economic development.
- ITEM 13:** To legislate with regard to the taxation of digital products, digital goods, digital services, and non-digital services.
- ITEM 14:** To legislate with regard to an expenditure limit, and relative to identifying efficiencies and costs savings in state government.
- ITEM 15:** To legislate relative to the Louisiana Citizens Property Insurance Corporation to provide for the funding for the fortified roof programs for policy holders of the Louisiana Citizens Property Insurance Corporation.
- ITEM 16:** To legislate with regard to the Oilfield Site Restoration Fund, to revise fees, and to provide for administration by the Natural Resources Trust Authority.
- ITEM 17:** To legislate relative to incentives to leasing on state lands by revising the authority of the State Mineral and Energy Board.
- ITEM 18:** To legislate relative to funding for purchase of instructional materials and supplies for students enrolled in a vocational agriculture, agribusiness, or agriscience course.
- ITEM 19:** To propose amendments to the constitution and legislate regarding the crimes that are not subject to special juvenile procedures and the legislature's authority to make that determination.
- ITEM 20:** To propose amendments to the constitution and legislate relative to the judicial branch regarding specialty courts, the Supreme Court's authority to regulate disciplinary proceedings and unethical

practices, vacancies in judgeships, elections for vacancies in judgeships, and related matters.

ITEM 21: To legislate with regard to the appropriation of funds, including supplemental appropriations, and making modifications from certain sources for Fiscal Year 2024-2025, and to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts, for the objects specifically enumerated in this proclamation for the extraordinary session.

ITEM 22: To legislate relative to calling a special statewide election for the purposes of allowing all voters, registered and qualified, to vote on the constitutional amendments.

ITEM 23: To legislate to provide funding for purposes of calling and holding a special election on the constitutional amendments.

IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana in the City of Baton Rouge, on this 26th day of October, 2024.

JEFF LANDRY
Governor of Louisiana

ATTEST BY THE SECRETARY OF STATE

NANCY LANDRY
Secretary of State

Motion

On motion of Rep. Michael Johnson, the Speaker appointed the following special committee to notify the Governor that the House is convened and prepared to transact business: Reps. Adams, Chenevert, Miller, Turner and Wright.

Motion

On motion of Rep. Michael Johnson, the Speaker appointed the following special committee to notify the Senate that the House is convened and prepared to transact business: Reps. Amedee, Bacala, Brass, Edmonston and Wyble.

Reports of Special Committees

The special committee appointed to notify the Governor that the House had convened and was prepared to transact business reported that it had performed that duty.

The special committee appointed to notify the Senate that the House had convened and was prepared to transact business reported that it had performed that duty.

The Speaker thanked and discharged the committees.

Committee from the Senate

A special committee from the Senate notified the House that the Senate has convened and is prepared to transact business.

The Speaker thanked and dismissed the committee.

Suspension of the Rules

Rep. Michael Johnson moved to suspend House Rule 14.20 and not adopt a committee schedule for the 2024 3rd Extraordinary Session, which motion was agreed to.

Introduction of House Bills and Joint Resolutions

The following named members introduced the following House Bills and Joint Resolutions, which were read the first time by their titles and, pursuant to House Rule 7.2(E), referred to committee:

Suspension of the Rules

Rep. Michael Johnson moved to suspend the rules to refer the bills which were read for the first time to committee.

Rep. Willard objected.

By a vote of 74 yeas and 17 nays, the rules were suspended.

HOUSE BILL NO. 1—

BY REPRESENTATIVE EMERSON

AN ACT

To amend and reenact R.S. 47:32(A), 32.1, 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294, 295, 300.1, 300.3(3), 4302(B), 6007(I), 6015(J), 6019(A)(1)(a)(i), 6020(H), 6022(D)(4)(introductory paragraph), and 6023(I), and R.S. 51:1787(L) and 2461, to enact R.S. 47:293(9)(a)(xxvi), 297.25, 300.6(B)(3), 300.7(C)(3), 3204(M), and 6022(M) and R.S. 51:2399.3(C), and to repeal R.S. 47:32(B), 79, 293(9)(a)(ix) and (xvii), 293.2, 297, 297.2, 297.6, 297.7, 297.9, 297.20(A)(2), and 297.21(A)(2), relative to income tax; to provide for a flat tax rate for individuals, estates, and trusts; to provide for the calculation of individual income tax liability; to provide for the reduction of individual income tax rates under certain circumstances; to provide for certain requirements and limitations for the reduction of individual income tax rates; to provide for the amount of the standard deduction; to reduce certain deductions and credits; to increase the amount of the deduction for certain annual retirement income; to provide for certain definitions; to establish bonus depreciation and bonus amortization deductions; to provide for certain limitations with respect to the bonus depreciation; to provide for personal exemptions and credits for dependents; to provide for the rates and brackets for estates and trusts; to provide for the termination of certain credits claimed against income tax liability; to repeal provisions relative to elections made by certain corporations and flow-through entities; to repeal provisions for certain disallowed expenses; to repeal the deduction for net capital gains; to repeal regulation requirements for the capital gains deduction; to repeal certain limitations on the deduction for children adopted from foster care; to repeal certain limitations on the deduction for the private adoption of certain children; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 2—

BY REPRESENTATIVE EMERSON

AN ACT

To amend and reenact R.S. 47:287.12, 287.750(I), 4302(B), 6007(I), 6015(J), 6019(A)(1)(a)(i), 6020(H), 6022(D)(4)(introductory paragraph), and 6023(I) and R.S. 51:1787(L) and 2461, to enact R.S. 47:287.73(C)(6), 287.744, 3204(M), and 6022(M) and R.S. 51:2399.3(C), and to repeal R.S. 17:3389, Part II of Chapter 26 of Title 25 of the Louisiana Revised Statutes of 1950, comprised of R.S. 25:1226 through 1226.6, R.S. 47:12, 34, 37, 287.73(C)(4), 287.95(H), 287.748, 287.749, 287.752, 287.755, 287.758, 287.759, 301(10)(a)(vi), Chapter 5 of Subtitle V of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:4331, R.S. 47:6005(G), 6006, 6008(D), 6011, 6012(F), 6013(D), 6014(F), 6015(L), 6016, 6016.1(N), 6017(C),

6018, 6021, 6022(L), 6025 through 6027, 6030, 6032(H), 6035 through 6037, 6041, 6104(D), 6105(B), 6106(E), and 6107(C), Chapter 22 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1801 through 1813, R.S. 51:1932, Part VI of Chapter 39 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:2351 through 2360, Chapter 52 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3081 through 3094, Chapter 54 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3111 through 3115, and Chapter 55 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3121, relative to corporate taxation; to provide for a flat tax rate for purposes of calculating corporation income tax liability; to provide for the reduction of the rate; to establish a bonus depreciation deduction; to provide for definitions and certain limitations with respect to the bonus depreciation; to authorize the promulgation of rules and regulations; to provide for the termination of certain credits claimed against corporation income tax liability; to repeal certain tax exemptions, deductions, and credits; to repeal provisions relative to determination of location of movables for purposes of determining apportioned income for certain businesses; to repeal a sales tax exclusion for certain purchases by motion picture production companies; to repeal the corporate tax apportionment program; to repeal expired requirements for certain legislative committees to review certain tax credits; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 3—

BY REPRESENTATIVE EMERSON

AN ACT

To amend and reenact R.S. 47:287.750(E)(1), 6005(C)(1), 6006(A) and (B)(1)(introductory paragraph), (2), and (4), 6006.1(A), (B)(introductory paragraph), (1), (3), and (4), and (C), 6008(A), 6013(A), 6014(A), (B), and (C)(1) and (3) through (5), 6015(B)(1) and (2), (C)(3)(a) and (d)(i), (D)(2)(introductory paragraph), and (K), 6017(A), 6018(B), (D)(introductory paragraph), and (E), 6019(A)(1)(a)(i) and (3)(a) and (b)(ii)(aa) and (dd)(I), 6020(D)(2)(a) and (3)(a) and (d)(i), 6022(E)(1)(a), (b), and (e)(introductory paragraph), 6028(C)(introductory paragraph) and (D)(1) and (2), 6032(A) and (D), 6033(C)(introductory paragraph) and (D)(1) and (2), 6036(C)(1)(a)(introductory paragraph) and (I)(2)(a)(i) and (b), 6105(A), 6107(A) and (B), and 6108(A) and (B)(introductory paragraph), (1), (3), and (4) and R.S. 51:1787(A)(2)(a) and (b) and (G) and 2399.3(A)(1) and (3)(a) and (d)(i) and to repeal Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, and R.S. 47:3204(H)(1), (I)(1)(a), and (J)(1) and 4305(B)(1), relative to corporation taxes; to repeal the corporation franchise tax; to repeal provisions relative to the application, administration, collection, and payment of the corporation franchise tax; to repeal the automatic corporation franchise tax rate reduction under certain circumstances; to repeal provisions relative to corporations not subject to the corporation franchise tax; to provide with respect to tax credits applicable against corporation franchise tax; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 4—
BY REPRESENTATIVE MCFARLAND
AN ACT

To appropriate funds and to make certain reductions from certain sources to be allocated to the designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2024-2025; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Appropriations.

HOUSE BILL NO. 5—
BY REPRESENTATIVE BACALA
AN ACT

To enact R.S. 17:418.1, relative to the compensation of teachers and other school employees; to require public school systems to provide a salary increase to certain personnel; to provide relative to the amount of the increase; to provide relative to related benefits; to provide for a funding mechanism; to provide for definitions; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Education.

HOUSE BILL NO. 6—
BY REPRESENTATIVE BEAULLIEU
AN ACT

To provide for a special statewide election to be held on March 29, 2025, for the purpose of submitting proposed constitutional amendments to the electors of the state; to provide for the conduct of such election; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on House and Governmental Affairs.

HOUSE BILL NO. 7—
BY REPRESENTATIVE EMERSON
A JOINT RESOLUTION

Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance; to provide with respect to the power of taxation including limitations thereon; to require uniformity with respect to certain local and state tax measures; to provide with respect to assessment of property and other items of taxation; to provide with respect to remittal of some or all of certain tax revenues to local entities; to provide with respect to rates of taxation; to provide with respect to dedication of certain revenue; to provide with respect to bonded indebtedness including limitations thereon; to provide with respect to the Interim Emergency Board; to provide with respect to the State Bond Commission; to provide with respect to deposit of monies received by the state or its instrumentalities; to provide with respect to the Bond Security and Redemption Fund; to provide with respect to expenditure of state revenues; to provide with respect to the Revenue Estimating Conference; to provide with respect to appropriations; to provide with respect to deficits; to provide with respect to budgets; to provide with respect to publication of certain data; to provide with respect to the Budget Stabilization Fund; to provide with respect to the Transportation Trust Fund including subfunds thereof; to provide with respect to the Coastal Protection and Restoration Fund; to provide for establishing certain classes of trusts and funds in the state treasury; to provide with respect to designation of certain trusts and funds in the state treasury as a member of

such classes; to provide with respect to the Louisiana Education Quality Trust Fund including subfunds thereof; to provide with respect to the Mineral Revenue Audit and Settlement Fund; to provide with respect to the Oilfield Site Restoration Fund; to provide with respect to the Oil Spill Contingency Fund; to provide with respect to the Millennium Trust and any funds within it; to provide with respect to the Louisiana Fund; to provide with respect to the Artificial Reef Development Fund; to provide with respect to the legislature's authority to take certain actions; to provide with respect to the Hospital Stabilization Formula and Fund; to provide with respect to the Louisiana Medical Assistance Trust Fund and any accounts therein; to provide with respect to the Revenue Stabilization Trust Fund; to provide with respect to the Conservation Fund; to provide with respect to public access to certain revenue and expenditure information; to provide with respect to investment of certain monies; to provide with respect to things of value; to provide with respect to cooperative endeavors; to provide with respect to prior obligations regarding things of value; to provide with respect to release or extinguishment of certain obligations; to provide with respect to taxes; to require transfer of certain assets to the Teachers' Retirement System of Louisiana; to provide with respect to the authority of the Teachers' Retirement System of Louisiana regarding calculation of system liabilities and required funding; to provide with respect to use by certain political subdivisions of certain revenues to provide a salary increase for certain personnel; to provide with respect to valuation of property for tax purposes; to provide with respect to treatment of certain property, income, or things of value for tax purposes; to provide with respect to tax liability; to provide with respect to reduction or elimination of tax liability in certain circumstances; to provide with respect to certain payments to political subdivisions; to provide with respect to invalidation or impairment of certain taxes or obligations; to provide with respect to millage rates; to provide with respect to tax assessors; to provide with respect to tax sales; to provide with respect to liens and privileges; to provide with respect to the Revenue Sharing Fund; to provide with respect to the Louisiana Unclaimed Property Permanent Trust Fund; to make technical and conforming changes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 8—
BY REPRESENTATIVE BRASS
AN ACT

To amend and reenact R.S. 47:301(3)(a), (b), and (i)(i)(introductory paragraph) and (ii)(aa)(I)(aaa), (4)(introductory paragraph), (a) through (e), (h), and (i), (5), (7)(a), (g), and (i), (8)(b), (9), (10)(a)(i) through (iv), (c)(ii)(bb), (j), (l), (q)(i), (r), (s), (u), (ff), and (hh), (12), (13)(a), (14)(h) through (k), (15), (18)(a), (d)(i), (e), and (f), (19), and (29)(x)(ix), 302(A), (B), (D), (K)(1) and (2), (U), (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), (BB)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (113), and (CC), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 305.54(B) and (C)(1), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A), (B), (P)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (Q), 321.1(A), (B), (I)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (J), 331(A), (B), (V)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (W), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to

enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (14)(l) and (m), (32), (33), and (34), 301.3, 301.4, and 305.5, and to repeal R.S. 47:301(16)(h) and (p) and (23), relative to sales and use taxes; to provide for the levy of sales and use taxes on certain digital products and services; to provide for the rates of such taxes; to provide for definitions; to provide relative to exclusions and exemptions from sales and use taxes; to provide relative to administration of sales and use taxes; to provide relative to tax collection and enforcement; to provide for liability for collection and payment of certain sales and use taxes; to provide for record keeping and reporting; to provide for sourcing; to provide for certain limitations and requirements; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 9—

BY REPRESENTATIVE RISER

AN ACT

To amend and reenact R.S. 47:301(14)(introductory paragraph), to enact R.S. 47:301(4)(f)(iv) and 301.3, and to repeal R.S. 47:301(14)(a) through (k) and (29)(x)(viii), relative to sales and use tax; to provide for definitions; to provide for sales and use tax on certain services; to provide for certain exemptions from sales and use tax; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 10—

BY REPRESENTATIVE WRIGHT

AN ACT

To amend and reenact R.S. 6:662, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (29), 301.1(A)(introductory paragraph), (B)(2)(b) through (d), (C)(2)(b), (D), and (E), 302(D) 303(B)(introductory paragraph), (1)(introductory paragraph) and (b)(introductory paragraph), (3)(b)(ii), and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A), 305(A), (B), (C), (D)(1), and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(F), 305.20(A), (C), and (D), 305.50(B) through (D), 305.72(C), 305.73(B) through (D), 306.5(B), 318(A), 321(A) and (C), 322, 331(A) through (C), 332, 337.2(C)(2) and (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) and (7), 337.6(B), 337.8(B), 337.13(A), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286, to enact R.S. 47: 301(4)(l), 301.3, 301.4, 301.5, 305(J), 305.5, 305.12, and 305.72(D) through (F), and to repeal Part V of Chapter 3 of Title 40 comprised of R.S. 40:582.1 through 582.7, R.S. 47:9, 301(4)(m) and (n), (30) and (31), 301.1(B)(2)(e) and (f) and (F), 301.2, 302(F) through (J), (L) through (T), and (X) through (CC), 305(D)(3) through (6), 305.9, 305.13 through 305.18, 305.24 through 305.26, 305.28, 305.30, 305.33, 305.36, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.50(E) and (F), 305.52 through 305.54, 305.56 through 305.68, 305.70, 305.71, 305.73(A)(5) and (6), (E), and (F), 305.74 through 305.80, 306(A)(3), (6), and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(E), (F), (I), and (J), 331(F) through (W), 337.2(A)(2) and (B)(3)(e) through (h), 337.4(B)(4) and (8), 337.5(A)(1)(e), 337.10 through 337.10.2, 337.11.1, 337.11.2, 337.11.4, 337.18(A)(3), 337.23(C)(1)(a)(ii), 338.1(B), 340(G)(6)(d), 6003, and 6040, and Chapter 10 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1301 through 1316, relative to sales and use taxes; to provide for the rate of the sales and use tax; to provide for sales and use tax exclusions, exemptions, credits, and rebates; to provide for

the applicability of certain exclusions, exemptions, credits, and rebates to sales and use taxes levied by the state and certain other political subdivisions; to provide with respect to compensation for certain dealers for collecting and remitting sales and use taxes; to provide for the administration and sourcing of certain sales; to provide for the the sourcing of certain bundled transactions; to provide for certain requirements and limitations; to repeal the Louisiana Tax Free Shopping Program; to repeal certain sales and use tax exclusions, exemptions, credits, and rebates; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 11—

BY REPRESENTATIVE DESHOTEL

AN ACT

To amend and reenact R.S. 47:1703, 1703.1(A), 1705(B)(1)(a) and (b)(i), (2)(a), (b), (c)(i)(introductory paragraph) and (ii), (d), and (D), 1707 through 1708, 1710, 1712, 1713(B), 1714(introductory paragraph), (1), and (6), 1715(introductory paragraph), (1), and (6), and 1716 and to enact R.S. 47:1702(12) through (15) and 1717 through 1719, relative to ad valorem taxation; to provide for definitions; to provide for classification of property; to provide for valuation of property; to provide for reappraisal of property; to provide for special assessment level; to provide for ad valorem taxation; to provide for the administration of ad valorem taxation; to provide for ad valorem tax exemptions; to provide for requirements and limitations; to provide for the adjustment of millages; to provide for ad valorem tax assessors; to authorize and direct the Louisiana State Law Institute to re-designate certain provisions; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 12—

BY REPRESENTATIVE DESHOTEL

AN ACT

To amend and reenact R.S. 30:86(A)(1) and 2483(B) through (E), R.S. 39:94(A)(introductory paragraph) and (1) through (4), (B), and (C)(5), 98.1, 98.2(A) and (E), 98.3(A), (C) and (D), 98.4(A), 100.112, 100.161(B)(3), R.S. 49:214.5.4(B) and (E)(1), and R.S. 56:10(A) and (B)(1)(introductory paragraph), (c), and (e) and 639.8(C) and (E)(1), to enact R.S. 30:86(I) through (K) and 2483(F) and (G), R.S. 39:1401(D) and (E), and R.S. 56:10(B)(1)(d) and (E) and 639.8(H), and to repeal R.S. 30:86(C), R.S. 39:97, and 98.3(E), and R.S. 56:10(B)(1)(f) and (g), relative to finances of the state; to provide for certain treasury funds; to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts; to provide for the investment of certain treasury funds and accounts; to repeal certain treasury funds and accounts; to provide for the issuance of bonds; to provide for the powers of the state bond commission; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Appropriations.

Introduction of House Bills and Joint Resolutions

The following named members introduced the following entitled House Bills and Joint Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading and, under a suspension of the rules, were referred to committee as follows:

HOUSE BILL NO. 13—
BY REPRESENTATIVE GEYMANN AND SENATOR HENSGENS
AN ACT

To amend and reenact R.S. 39:34(C), 38(B), and 54(C) and to enact R.S. 39:33.3, relative to state finances; to provide relative to the calculation of a limit above which certain funds may only be appropriated for certain purposes; to provide relative to exceptions; to provide for definitions; to provide relative to the authority of the governor; to provide relative to the powers and duties of the commissioner of administration; to provide relative to the powers and duties of the Revenue Estimating Conference; to provide for a special effective date; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Appropriations.

HOUSE BILL NO. 14—
BY REPRESENTATIVE GEYMANN AND SENATOR HENSGENS
A JOINT RESOLUTION

Proposing to amend Article VII, Sections 10(C) and (E) and 11(A) of the Constitution of Louisiana, relative to state finances; to provide for calculation of a limit above which certain funds may only be appropriated for certain purposes; to provide for exceptions; to authorize the legislature to change the limit in certain circumstances; to provide for the establishment of an initial limit; to provide relative to the duties of the governor with respect to state finances; to provide with respect to the powers and duties of the Revenue Estimating Conference; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Appropriations.

HOUSE BILL NO. 15—
BY REPRESENTATIVE EMERSON
AN ACT

To amend and reenact R.S. 30:86(A)(1) and 2483(B) through (E), R.S. 39:94(A)(introductory paragraph) and (1) through (4), (B), and (C)(5), 98.1, 98.2(A) and (E), 98.3(A), (C) and (D), 98.4(A), 100.112, 100.161(B)(3), R.S. 49:214.5.4(B) and (E)(1), and R.S. 56:10(A) and (B)(1)(introductory paragraph), (c), and (e) and 639.8(C) and (E)(1), to enact R.S. 30:86(I) through (K) and 2483(F) and (G), R.S. 39:1401(D) and (E), and R.S. 56:10(B)(1)(d) and (E) and 639.8(H), and to repeal R.S. 30:86(C), R.S. 39:97, 98.3(E), and 100.112, and R.S. 56:10(B)(1)(f) and (g), relative to finances of the state; to provide for certain treasury funds; to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts; to provide for the investment of certain treasury funds and accounts; to repeal certain treasury funds and accounts; to provide for the issuance of bonds; to provide for the powers of the state bond commission; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Appropriations.

HOUSE BILL NO. 16—
BY REPRESENTATIVE EMERSON
AN ACT

To amend and reenact R.S. 47:1703, 1703.1(A), 1705(B)(1)(a) and (b)(i), (2)(a), (b), (c)(i)(introductory paragraph) and (ii), (d), and (D), 1707, 1707.1, 1708, 1710, 1712, 1713(B), 1714(introductory paragraph), (1), and (6), 1715(introductory paragraph), (1), and (6), and 1716 and to enact R.S. 47:1702(12) through (15) and 1717 through 1719, relative to ad valorem taxation; to provide for definitions; to provide for classification of property; to provide for valuation of property; to provide for reappraisal of property; to provide for special assessment level; to provide for ad valorem taxation; to provide for the administration of ad valorem taxation; to provide for ad valorem tax exemptions; to provide for requirements and limitations; to provide for the adjustment of millages; to provide for ad valorem tax assessors; to authorize and direct the Louisiana State Law Institute to re-designate certain provisions; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Ways and Means.

HOUSE BILL NO. 17—
BY REPRESENTATIVE RISER
AN ACT

To amend and reenact R.S. 47:297.8(A)(2), relative to individual income tax credits; to provide for the earned income tax credit; to reduce the amount of the credit; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Ways and Means.

HOUSE BILL NO. 18—
BY REPRESENTATIVE MCMAKIN
A JOINT RESOLUTION

Proposing to add Article VIII, Section 17 of the Constitution of Louisiana, to prohibit the receipt of tax revenues or other public monies by certain interscholastic extracurricular athletic associations; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Education.

HOUSE BILL NO. 19—
BY REPRESENTATIVE GLORIOSO
AN ACT

To amend and reenact R.S. 47:116(A), relative to income taxes; to provide for the filing of declarations of estimated taxes; to require the filing of a declaration of estimated taxes under certain circumstances; to provide for limitations and requirements; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above resolution was referred to the Committee on Ways and Means.

**Introduction of House Bills
and Joint Resolutions**

The following named members introduced the following House Bills and Joint Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE BILL NO. 20—

BY REPRESENTATIVE EMERSON

AN ACT

To amend and reenact R.S. 47:332, relative to sales and use taxes; to provide for the administration and collection of sales and use taxes; to provide for the promulgation of rules and regulations; to provide for certain requirements; to provide for the applicability of the effectiveness of certain sales tax exemptions for a certain period of time; provide for an effective date; and to provide for related matters.

Read by title.

Lies over under the rules.

Suspension of the Rules

On motion of Rep. Michael Johnson, the rules were suspended in order to take up and consider Petitions, Memorials, and Communications at this time.

Petitions, Memorials, and Communications

The following petitions, memorials, and communications were received and read:

Message from the Senate

**ASKING CONCURRENCE IN
SENATE CONCURRENT RESOLUTIONS**

November 6, 2024

To the Honorable Speaker and Members of the House of Representatives:

I am directed to inform your honorable body that the Senate has adopted and asks your concurrence in the following Senate Concurrent Resolutions:

Senate Concurrent Resolution No. 1

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

**Senate Concurrent Resolutions
Lying Over**

The following Senate Concurrent Resolutions contained in the message were taken up and acted upon as follows:

SENATE CONCURRENT RESOLUTION NO. 1—

BY SENATOR BARROW

A CONCURRENT RESOLUTION

To invite the Honorable Jeff Landry, Governor of Louisiana, to address a joint session of the legislature.

Read by title.

On motion of Rep. Michael Johnson, and under a suspension of the rules, the resolution was concurred in.

Joint Session of the Legislature

The joint session of the legislature was called to order at 3:43 P.M. by the Honorable Cameron Henry, President of the Senate.

On motion of Sen. Regina Barrow, the calling of the roll on the part of the Senate was dispensed with.

On motion of Rep. Michael Johnson, the calling of the roll on the part of the House was dispensed with.

The President of the Senate appointed the following special committee to escort the Honorable Jeff Landry, Governor of the State of Louisiana, to the joint session.

On the part of the Senate: Senators Coussan, Fields, Foil, Mizell and Womack.

On the part of the House: Representatives Adams, Chenevert, Miller, Turner and Wright.

Prayer

Prayer was offered by Sen. Barrow.

Pledge of Allegiance

President Henry led the joint session in reciting the Pledge of Allegiance to the Flag of the United States of America.

The President of the Senate introduced the Honorable Jeff Landry, who addressed the joint session of the legislature.

On motion of Sen. Fesi, the Senate retired to its own chamber.

House Business Resumed

Leave of Absence

Rep. Beaulieu - 3 days

Rep. Robert Carter - 3 days

Rep. Echols - 3 days

Rep. Freeman - 3 days

Rep. Hughes - 3 days

Rep. Moore - 3 days

Adjournment

On motion of Rep. Thompson, at 4:30 P.M., the House agreed to adjourn until Thursday, November 7, 2024, at 3:00 P.M.

The Speaker of the House declared the House adjourned until 3:00 P.M., Thursday, November 7, 2024.

MICHELLE D. FONTENOT
Clerk of the House

ANGELA S. SMITH
Assistant Clerk of the House / Journal Clerk

Committee Meeting Notices

The following committees posted notices as follows:

Committee on Ways and Means

Will meet at: 9:00 a.m.

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1st Day's Proceedings - November 6, 2024

Date: Thursday, November 7, 2024

Location: Committee Room 6

Remarks:

- HB 1** **EMERSON TAX/INCOME TAX** 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 (Item #5 and 6)
- HB 2** **EMERSON TAX/CORP INCOME** Provides for a flat rate for purposes of calculating corporate income tax and terminates certain corporate income tax exemptions, deductions, and credits (Item #4)
- HB 3** **EMERSON TAX/CORP FRANCHISE** Repeals the corporation franchise tax and limits eligibility of certain credits to be claimed against corporation franchise tax (Item #3)
- HB 7** **EMERSON FUNDS/FUNDING** (Constitutional Amendment) Revises Article VII of the Constitution of La. (Items #1, 2, and 7)
- HB 8** **BRASS TAX/SALES & USE** Levies sales and use taxes on certain digital products and services (Items #8 and 13)
- HB 9** **RISER TAX/SALES & USE** Provides for sales and use tax on certain services (Items #8 and 13)
- HB 10** **WRIGHT TAX/SALES & USE** Provides for the rate of the state sales and use tax and provides for the exemptions, exclusions, credits, and rebates claimed against sales and use taxes (Item #8)
- HB 11** **DESHOTEL TAX/AD VALOREM TAX** Provides for the homestead exemption, special assessment level, and other property tax exemptions for purposes of determining ad valorem taxation of certain property (Items #1 and 10)

Any legislative instrument listed on the agenda for Thursday, November 7th, that is not disposed of will be carried over to the meeting on Friday, November 8th. (House Rule 14.24(A))

Pursuant to House Rule 14.33, any interested person or any committee member may file with the committee a prepared statement concerning a specific instrument or matter under consideration by the committee or concerning any matter within the committee's scope of authority, and the committee records shall reflect receipt of such statement and the date and time thereof.

NOTE: Statements may be filed with the House Committee on Ways and Means via e-mail at hwmc@legis.la.gov.

Audio/visual presentations, such as PowerPoint, shall be filed with the Ways and Means Committee via email at hwmc@legis.la.gov at least twenty-four hours prior to the scheduled start of the committee meeting. No flash or thumb drives will be accepted.

JULIE EMERSON
Chair