

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

**SECOND 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

Thursday, November 7, 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	Egan	McMahan
Adams	Emerson	McMakin
Amedee	Farnum	Melerine
Bacala	Firmnt	Mena
Bagley	Fisher	Miller
Bamburg	Fontenot	Muscarello
Bayham	Freiberg	Myers
Berault	Gadberry	Orgeron
Billings	Galle	Owen
Bourriaque	Geymann	Phelps
Boyd	Glorioso	Riser
Boyer	Hebert	Romero
Brass	Henry	Schamerhorn
Braud	Hilferty	Schlegel
Brown	Horton	Selders
Bryant	Illg	St. Blanc
Butler	Jackson	Stagni
Carlson	Johnson, M.	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
Davis	Lyons	Willard
Dewitt	Mack	Wright
Dickerson	Mackelle	Wyble
Domangue	McCormick	Young
Edmonston	McFarland	Zeringue

Total - 93

The Speaker announced that there were 93 members present and a quorum.

**Prayer**

Prayer was offered by Pastor Jason Knole of Branded for Christ Cowboy Church in Leesville.

**Pledge of Allegiance**

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

**Reading of the Journal**

On motion of Rep. Bacala, the reading of the Journal was dispensed with.

On motion of Rep. Bacala, the Journal of November 6, 2024, was adopted.

**Reports of Committees**

The following reports of committees were received and read:

Report of the Committee on  
Ways and Means

November 7, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Ways and Means to submit the following report:

House Bill No. 1, by Emerson  
Reported favorably. (15-3)

House Bill No. 3, by Emerson  
Reported with amendments. (17-1)

JULIE EMERSON  
Chairman

**Suspension of the Rules**

On motion of Rep. Emerson, the rules were suspended in order to take up House Bill No. 1 contained in the committee report at this time.

**House Bills and Joint Resolutions on  
Second Reading Reported by Committee**

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

**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.

Reported favorably by the Committee on Ways and Means.

**Suspension of the Rules**

Rep. Emerson moved to recommit the above bill to the House Committee on Appropriations.

Rep. Willard objected.

By a vote of 71 yeas and 12 nays, and under the rules, the bill was recommitted to the House Committee on Appropriations.

**Suspension of the Rules**

On motion of Rep. Emerson, the rules were suspended in order to take up and consider House Bills and Joint Resolutions on Second Reading to be Referred at this time.

**House Bills and Joint Resolutions on Second Reading to be Referred**

The following House Bills and Joint Resolutions on second reading to be referred to committees were taken up, read, and referred to committees, as follows:

**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.

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

**Acting Speaker Horton in the Chair**

**Adjournment**

On motion of Rep. McFarland, at 3:17 P.M., the House agreed to adjourn until Friday, November 8, 2024, at 2:00 P.M.

Acting Speaker Horton declared the House adjourned until 2:00 P.M., Friday, November 8, 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 Appropriations

Will meet at: 9:00 a.m.

Date: Friday, November 8, 2024

Location: Committee Room 5

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 4 MCFARLAND APPROPRIATIONS/SUPPLEML** Makes supplemental appropriations for Fiscal Year 2024-2025 (Item #18, 21, and 23)

**HB 13 GEYMANN APPROPRIATIONS** Limits the amount of money that may be appropriated in a fiscal year (Item #14)

**HB 14 GEYMANN APPROPRIATIONS** (Constitutional Amendment) Limits the amount of money that may be appropriated in a fiscal year (Item #14)

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 Appropriations via e-mail at h-app@legis.la.gov.

Audio/visual presentations, such as PowerPoint, shall be filed with the Ways and Means Committee via email at h-app@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.

JACK G. MCFARLAND  
Chair

Committee on Ways and Means

Will meet at: 9:00 a.m.

Date: Friday, November 8, 2024

Location: Committee Room 6

Remarks:

**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 7**        **EMERSON FUNDS/FUNDING** (Constitutional Amendment) Revises Article VII of the Constitution of La. (Items #1, 2, and 7)

**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 7<sup>th</sup>, that is not disposed of will be carried over to the meeting on Friday, November 8<sup>th</sup>. (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](mailto: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](mailto: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