

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

**FOURTH 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

Sunday, November 10, 2024

The House of Representatives was called to order at 5:30 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	McMakin
Adams	Farnum	Melerine
Amedee	Firment	Mena
Bacala	Fisher	Miller
Bagley	Fontenot	Muscarello
Bamburg	Freiberg	Myers
Bayham	Gadberry	Orgeron
Berault	Galle	Owen
Billings	Geymann	Phelps
Bourriaque	Glorioso	Riser
Boyd	Hebert	Romero
Boyer	Henry	Schamerhorn
Brass	Horton	Selders
Braud	Illg	St. Blanc
Brown	Jackson	Stagni
Bryant	Johnson, M.	Tarver
Butler	Johnson, T.	Taylor
Carlson	Jordan	Thomas
Carrier	Kerner	Thompson
Carver	Knox	Turner
Chassion	LaCombe	Ventrella
Chenevert	LaFleur	Walters
Coates	Landry, J.	Wilder
Cox	Landry, M.	Wiley
Crews	Larvadain	Willard
Deshotel	Lyons	Wright
Dewitt	Mack	Wyble
Dickerson	Marcelle	Young
Domangue	McCormick	Zeringue
Edmonston	McFarland	
Egan	McMahan	

Total - 91

The Speaker announced that there were 91 members present and a quorum.

**Prayer**

Prayer was offered by Pastor Mark Stermer of The Church International in St. Amant.

**Pledge of Allegiance**

Rep. Wyble 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 8, 2024, was adopted.

**Suspension of the Rules**

On motion of Rep. Michael Johnson, the rules were suspended in order to allow the Committee on Ways and Means to meet while the House was in session.

**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. 22—**  
BY REPRESENTATIVE WILDER  
AN ACT

To amend and reenact R.S. 27:602(13) and 625(B) and to repeal R.S. 27:627, relative to taxation of sports wagering; to provide for definitions; to provide for certain rates of taxation; to repeal certain provisions relative to promotional play; and to provide for related matters.

Read by title.

Lies over under the rules.

**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. 21—**  
BY REPRESENTATIVE BOURRIAQUE  
AN ACT

To enact R.S. 47:306.6, relative to sales and use taxes; to require the secretary of the Department of Revenue to annually estimate state taxes collected on sales of aviation fuel; to require monies collected from the avails of aviation fuel taxes to be used for certain purposes; to provide for certain calculations; to require the secretaries of the Department of Revenue and the Department of Transportation and Development to enter into certain agreements; to require the Joint Legislative Committee on the Budget to review and approve certain agreements; to provide for reporting requirements and limitations; to provide for termination of certain requirements; 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 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 Appropriations.

On motion of Rep. McFarland, the bill was ordered engrossed and passed to its third reading.

**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.

Reported favorably by the Committee on Appropriations.

On motion of Rep. McFarland, the bill was ordered engrossed and passed to its third reading.

**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.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

**HOUSE COMMITTEE AMENDMENTS**

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 7 by Representative Emerson

AMENDMENT NO. 1

On page 6, line 7, after "parish" and before the period "." insert "or a central collection commission"

AMENDMENT NO. 2

On page 23, line 26, after "Section" and before "of this" delete "40" and insert "41"

AMENDMENT NO. 3

On page 24, line 26, after "percent of" and before "mineral" insert "remaining"

AMENDMENT NO. 4

On page 24, line 28, after "minerals," and before "If the" delete "as provided by law." and insert "after allocations and deposits required by this constitution and law."

AMENDMENT NO. 5

On page 30, delete lines 18 through 22 in their entirety and insert the following:

"(D)(1) Subject to Section 13(B) of this Article, in each fiscal year, the federal revenues that are received by the state generated from Outer Continental Shelf energy production, including but not limited to oil and gas activity, wind energy, solar energy, tidal energy, wave energy, geothermal energy, and other alternative or renewable energy production or sources, and eligible, as provided by federal law, to be used for the purposes of this Paragraph shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund."

AMENDMENT NO. 6

On page 31, line 1, after "in this Section" insert a comma "," and delete the remainder of the line in its entirety and at the beginning of line 2, delete "20 of this constitution."

AMENDMENT NO. 7

On page 31, line 6, after "by law" and before "may be" insert a comma ","

AMENDMENT NO. 8

On page 31, at the end of line 10, delete "specific" and at the beginning of line 11, change "legislative instrument passed" to "law enacted"

AMENDMENT NO. 9

On page 31, between lines 12 and 13, insert the following:

"(B) Unless provided otherwise by this constitution or by the provisions of the subfund, the provisions of Paragraph (A) of this Section shall apply to any subfund created within a permanent trust.

(C) A fund's status as a permanent trust fund may only be changed by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 10

On page 31, at the beginning of line 13, change "(B)" to "(D)"

AMENDMENT NO. 11

On page 31, delete lines 18 through 22 in their entirety and insert the following:

"Section 19. (A) By a law enacted by two-thirds of the elected members of each house, the legislature may create or designate a fund as a program fund in the state treasury. A program fund shall not be changed except by a law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 12

On page 31, delete line 24 in its entirety

AMENDMENT NO. 13

On page 31, at the beginning of line 25, change "(2)" to "(1)"

AMENDMENT NO. 14

On page 31, at the beginning of line 26, change "(3)" to "(2)"

AMENDMENT NO. 15

On page 31, at the beginning of line 27, change "(4)" to "(3)"

AMENDMENT NO. 16

On page 31, at the beginning of line 28, change "(5)" to "(4)"

AMENDMENT NO. 17

On page 38, delete lines 3 through 7 in their entirety and insert the following:

"(E)(1) Subject to Sections 9(B) and 10.1 of this Article, in each fiscal year, the federal revenues that are received by the state generated from Outer Continental Shelf energy production, including but not limited to oil and gas activity, wind energy, solar energy, tidal energy, wave energy, geothermal energy, and other alternative or renewable energy production or sources, and eligible, as provided by federal law, to be used for the purposes of this Paragraph shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund."

AMENDMENT NO. 18

On page 46, line 20, delete "law." and insert "law; however, no portion of the settlement agreement proceeds shall be deposited into the fund."

AMENDMENT NO. 19

On page 48, line 13, after "may be increased" insert "and the amount of such revenues deposited into the Louisiana Fund may be decreased"

AMENDMENT NO. 20

On page 64, delete lines 12 through 29 in their entirety at on page 65, delete lines 1 through 20 in their entirety and insert the following:

~~"§10-A. §23. Wildlife and Fisheries; Fisheries Conservation Fund~~

~~Section 10-A. 23.(A) Conservation Fund. Effective July 1, 1988, there shall be established in the state treasury, as a special fund, the Louisiana Wildlife and Fisheries Conservation Fund, hereinafter referred to as the Conservation Fund. Out of the funds remaining in the Bond Security and Redemption Fund after a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and credit of the state which become due and~~

# Page 4 HOUSE

4th Day's Proceedings - November 10, 2024

payable within any fiscal year as required by Article VII, Section ~~9(B)~~ 13(B) of this constitution, the treasurer shall pay into the Conservation Fund all of the following, except as provided in Article VII, Section ~~9(A)~~ 13(A), and except for the amount provided in R.S. 56:10(B)(1)(a) as that provision existed on the effective date of this Section December 23, 1987:

(1)(a) All revenue from the types and classes of fees, licenses, permits, royalties, or other revenue paid into the Conservation Fund as provided by law on the effective date of this Section. Such revenue shall be deposited in the Conservation Fund even if the names of such fees, licenses, permits, or other revenues are changed.

(b) Any increase in the amount charged for such fees, licenses, permits, royalties, and other revenue, or any new fee, license, permit, royalty, or other revenue, enacted by the legislature after the effective date of this Section, shall be irrevocably dedicated and deposited in the Conservation Fund unless the legislature enacts a law specifically appropriating or dedicating such revenue to another fund or purpose.

(2) The balance remaining on June 30, 1988 in the Conservation Fund established pursuant to R.S. 56:10.

(3) All funds or revenues which may be donated expressly to the Conservation Fund.

(B) The monies in the Conservation Fund shall be appropriated by the legislature to the Department of Wildlife and Fisheries, or its successor, and shall be used solely for the programs and purposes of conservation, protection, preservation, management, and replenishment of the state's natural resources and wildlife, including use for land acquisition or for federal matching fund programs which promote such purposes, and for the operation and administration of the Department and the Wildlife and Fisheries Commission, or their successors.

(C) All unexpended and unencumbered monies in the Conservation Fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the treasurer in the manner provided by law. All interest earned on monies invested by the treasurer shall be deposited in the fund. The treasurer shall prepare and submit to the department on a quarterly basis a printed report showing the amount of money contained in the fund from all sources."

## AMENDMENT NO. 21

On page 65, at the beginning of line 21, change "§23." to "§24."

## AMENDMENT NO. 22

On page 65, at the beginning of line 22, change "Section 23." to "Section 24."

## AMENDMENT NO. 23

On page 66, at the beginning of line 29, change "§24." to "§25."

## AMENDMENT NO. 24

On page 67, at the beginning of line 1, change "Section 24." to "Section 25."

## AMENDMENT NO. 25

On page 67, at the beginning of line 5, change "§25." to "§26."

## AMENDMENT NO. 26

On page 67, at the beginning of line 6, change "Section 25." to "Section 26."

## AMENDMENT NO. 27

On page 67, at the beginning of line 8, change "§26." to "§27."

## AMENDMENT NO. 28

On page 67, at the beginning of line 9, change "Section 26." to "Section 27."

## AMENDMENT NO. 29

On page 68, line 27, after "Fund for the" delete the remainder of the line in its entirety and at the beginning of line 28, delete "et seq.," and insert "Elderly."

## AMENDMENT NO. 30

On page 69, at the beginning of line 24, change "§27." to "§28."

## AMENDMENT NO. 31

On page 69, at the beginning of line 25, change "Section 27." to "Section 28."

## AMENDMENT NO. 32

On page 70, at the beginning of line 3, change "§28." to "§29."

## AMENDMENT NO. 33

On page 70, at the beginning of line 4, change "Section 28." to "Section 29."

## AMENDMENT NO. 34

On page 70, at the beginning of line 8, change "§29." to "§30."

## AMENDMENT NO. 35

On page 70, at the beginning of line 9, change "Section 28." to "Section 30."

## AMENDMENT NO. 36

On page 70, at the beginning of line 13, change "§30." to "§31."

## AMENDMENT NO. 37

On page 70, at the beginning of line 14, change "Section 30." to "Section 31."

## AMENDMENT NO. 38

On page 71, at the beginning of line 8, change "§31." to "§32."

## AMENDMENT NO. 39

On page 71, at the beginning of line 9, change "Section 31." to "Section 32."

## AMENDMENT NO. 40

On page 72, line 20, after "Section" and before "of this Article," change "33" to "34"

## AMENDMENT NO. 41

On page 78, at the beginning of line 18, change "§32." to "§33."

## AMENDMENT NO. 42

On page 78, at the beginning of line 19, change "Section 32." to "Section 33."

AMENDMENT NO. 43

On page 78, at the beginning of line 22, change "Section 33." to "§34."

AMENDMENT NO. 44

On page 78, at the beginning of line 23, change "§33." to "Section 34."

AMENDMENT NO. 45

On page 78, line 26, after "Section" and before "of this constitution," change "31(C)" to "32(C)"

AMENDMENT NO. 46

On page 82, at the beginning of line 1, change "§34." to "§35."

AMENDMENT NO. 47

On page 82, at the beginning of line 2, change "Section 34." to "Section 35."

AMENDMENT NO. 48

On page 82, line 3, after "in" and before "of this Article," change "Section 33" to "Section 34"

AMENDMENT NO. 49

On page 95, at the beginning of line 16, change "§35." to "§36."

AMENDMENT NO. 50

On page 95, at the beginning of line 17, change "Section 35." to "Section 36."

AMENDMENT NO. 51

On page 96, at the beginning of line 1, change "§36." to "§37."

AMENDMENT NO. 52

On page 96, at the beginning of line 2, change "Section 36." to "Section 37."

AMENDMENT NO. 53

On page 97, at the beginning of line 24, change "§37." to "§38."

AMENDMENT NO. 54

On page 97, at the beginning of line 25, change "Section 37." to "Section 38."

AMENDMENT NO. 55

On page 98, at the beginning of line 4, change "§38." to "§39."

AMENDMENT NO. 56

On page 98, at the beginning of line 5, change "Section 38." to "Section 39."

AMENDMENT NO. 57

On page 100, line 10, after "(B)" and before "Movables;" insert "(1)"

AMENDMENT NO. 58

On page 100, at the beginning of line 16, insert "(2)"

AMENDMENT NO. 59

On page 101, at the beginning of line 6, change "§39." to "§40."

AMENDMENT NO. 60

On page 101, at the beginning of line 7, change "Section 39." to "Section 40."

AMENDMENT NO. 61

On page 106, at the beginning of line 2, change "§40." to "§41."

AMENDMENT NO. 62

On page 106, at the beginning of line 3, change "Section 40." to "Section 41."

AMENDMENT NO. 63

On page 109, at the end of line 29, change "40)" to "41)"

AMENDMENT NO. 64

On page 111, at the end of line 2, change "40)" to "41)"

On motion of Rep. Emerson, the amendments were adopted.

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Appropriations.

**HOUSE BILL NO. 13—**

BY REPRESENTATIVE GEYMAN 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.

Reported with amendments by the Committee on Appropriations.

The committee amendments were read as follows:

**HOUSE COMMITTEE AMENDMENTS**

Amendments proposed by House Committee on Appropriations to Original House Bill No. 13 by Representative Geymann

AMENDMENT NO. 1

On page 1, at the end of line 15, change "during" to "no later than"

AMENDMENT NO. 2

On page 4, line 20, after "House Bill No." and before "of this" delete "  " and insert "14"

On motion of Rep. McFarland, the amendments were adopted.

On motion of Rep. McFarland, the bill, as amended, was ordered engrossed and passed to its third reading.

**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.

Reported with amendments by the Committee on Appropriations.

The committee amendments were read as follows:

**HOUSE COMMITTEE AMENDMENTS**

Amendments proposed by House Committee on Appropriations to Original House Bill No. 14 by Representative Geymann

AMENDMENT NO. 1

On page 2, at the end of line 21, delete "2026-" and at the beginning of line 22, delete "2027" and insert "2025-2026"

AMENDMENT NO. 2

On page 2, line 26, after "Conference" and before "the first quarter" delete "during" and insert "no later than"

AMENDMENT NO. 3

On page 3, line 17, after "factors for" and before "fiscal years" delete "the two" and insert "any of the three"

AMENDMENT NO. 4

On page 3, line 18, after "was" and before "percent or less." delete "two" and insert "two and one-half"

AMENDMENT NO. 5

On page 4, line 15, after "Limit for the" and before "Fiscal Year" delete "2026-2027" and insert "2025-2026"

AMENDMENT NO. 6

On page 4, at the end of line 20, insert the following:

"The commissioner of administration shall cause the limit for Fiscal Year 2025-2026 to be calculated pursuant to the provisions of this Section and shall submit such limit to the Joint Legislative Committee on the Budget no later than January 31, 2025."

On motion of Rep. McFarland, the amendments were adopted.

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

**Suspension of the Rules**

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

**Reports of Committees**

The following reports of committees were received and read:

Report of the Committee on  
Ways and Means

November 10, 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. 2, by Emerson  
Reported favorably. (15-2)

House Bill No. 11, by Deshotel  
Reported with amendments. (15-2)

JULIE EMERSON  
Chairman

**Suspension of the Rules**

Rep. Emerson moved to suspend the rules to take up House Bill No. 2 which was contained in the report on the same day it was received.

Rep. Willard objected.

By a vote of 69 yeas and 6 nays, the rules were suspended.

**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. 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.

Reported favorably by the Committee on Appropriations.

Under the rules, the above bill was ordered engrossed and recommitted to the Committee on Appropriations.

### **Leave of Absence**

Rep. Beaulieu - 2 days

Rep. Robert Carter - 1 day

Rep. Echols - 1 day

Rep. Freeman - 5 days

Rep. Hughes - 2 days

Rep. Moore - 5 days

### **Adjournment**

On motion of Rep. Thompson, at 6:49 P.M., the House agreed to adjourn until Monday, November 11, 2024, at 12:00 P.M.

The Speaker of the House declared the House adjourned until 12:00 P.M., Monday, November 11, 2024.

MICHELLE D. FONTENOT  
Clerk of the House

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