

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

**FIFTH 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

Monday, November 11, 2024

The House of Representatives was called to order at 12:03 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	Orgeron
Bayham	Gadberry	Owen
Berault	Galle	Phelps
Billings	Geymann	Riser
Bourriaque	Glorioso	Romero
Boyd	Hebert	Schamerhorn
Boyer	Henry	Schlegel
Brass	Horton	Selders
Braud	Illg	St. Blanc
Brown	Jackson	Stagni
Bryant	Johnson, M.	Tarver
Butler	Johnson, T.	Taylor
Carlson	Jordan	Thomas
Carrier	Kerner	Thompson
Carter, W.	Knox	Turner
Carver	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	McMahen	
Egan	McMakin	

Total - 94

The Speaker announced that there were 94 members present and a quorum.

**Prayer**

Prayer was offered by Rep. Owen.

**Pledge of Allegiance**

Rep. Crews 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 10, 2024, was adopted.

**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. 23—**

BY REPRESENTATIVE GEYMANN AND SENATOR HENSGENS  
AN ACT

To amend and reenact R.S. 30:81(B), 83(F)(2) and (6), 83.1(B)(3) through (5), 86(A)(2), (E)(introductory paragraph), (1), and (6), and (H), and 87(A), (B), and (F)(1), relative to oilfield site restoration; to provide for the use and administration of the Oilfield Site Restoration Fund; to provide for the authority of the Oilfield Site Restoration Commission; to authorize the Natural Resources Trust Authority to direct activity of the commission with the oversight of the State Mineral and Energy Board; to provide for the administration of federal funds for oilfield site restoration and plugging of orphan wells; to provide for the authority to execute financial agreements and instruments on behalf of the commission; to provide for the calculation of oilfield site restoration fees; to increase oilfield site restoration fees; to provide an effective date; and to provide for related matters.

Read by title.

Lies over under the rules.

**Reports of Committees**

The following reports of committees were received and read:

Report of the Committee on  
Appropriations

November 11, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Appropriations to submit the following report:

House Bill No. 2, by Emerson  
Reported favorably. (20-0)

House Bill No. 7, by Emerson (Joint Resolution)  
Reported with amendments. (20-0)

House Bill No. 12, by Deshotel  
Reported with amendments. (19-0)

JACK G. MCFARLAND  
Chairman

**Suspension of the Rules**

Rep. Emerson moved to suspend the rules to take up House Bill No. 7 which was contained in the report on the same day it was received.

Rep. Willard objected.

By a vote of 73 yeas and 14 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. 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 Appropriations.

The committee amendments were read as follows:

**HOUSE COMMITTEE AMENDMENTS**

Amendments proposed by House Committee on Appropriations to Engrossed House Bill No. 7 by Representative Emerson

AMENDMENT NO. 1

On page 4, at the beginning of line 18, change "R.S. 47:305(C)" to "R.S. 47:305(C)(1)"

AMENDMENT NO. 2

On page 5, line 1, after "B." and before "sales" delete "The" and insert "Beginning July 1, 2025, the"

AMENDMENT NO. 3

On page 5, line 2, after "drugs." and before "No" insert "C."

AMENDMENT NO. 4

On page 5, delete lines 5 and 6 in their entirety and insert the following:

"D. Notwithstanding the provisions of Article VI, Section 29 of this constitution, the sales and use tax levied by a political subdivision shall apply to any sale at retail, use, lease."

AMENDMENT NO. 5

On page 6, delete lines 27 through 29 in their entirety and on page 7 delete lines 1 through 3 in their entirety and insert the following:

"Taxes collected on behalf of a taxing authority shall be held in trust and shall not be commingled with state monies nor be considered state money or state funds for purposes of Section 13 of this Article. The avails of taxes collected shall be the property of the taxing authority which imposed the tax and shall be remitted to such taxing authority within thirty days of receipt."

AMENDMENT NO. 6

On page 8, line 13, after "occurs." delete the remainder of the line in its entirety and delete line 14 in its entirety and insert the following:

"The legislature may, by law, do any of the following:

(1) Increase or decrease the proportion of tax avails to be remitted for any of the severance taxes pursuant to the provisions of this Paragraph.

(2) Establish an annual maximum that may be remitted pursuant to the provisions of this Paragraph for any of the severance taxes."

#### AMENDMENT NO. 7

On page 17, delete lines 21 through 29 in their entirety and on page 18, delete lines 1 through 21 in their entirety and insert the following:

"(C) Expenditure Limit, and Government Growth Limits. (1) Expenditure Limit. (a) The legislature shall provide for the determination of an expenditure limit for each fiscal year to be established during the first quarter of the calendar year for the next fiscal year. However, the expenditure limit for the 1991-1992 Fiscal Year shall be the actual appropriations from the state general fund and dedicated funds for that year except funds allocated by Article VII, Section 4, Paragraphs (D) and (E). For subsequent fiscal years, the limit shall not exceed the expenditure limit for the current fiscal year plus an amount equal to that limit times a positive growth factor. The growth factor is the average annual percentage rate of change of personal income for Louisiana as defined and reported by the United States Department of Commerce for the three calendar years prior to the fiscal year for which the limit is calculated.

(~~2~~) (b) The expenditure limit may be changed in any fiscal year by a favorable vote of two-thirds of the elected members of each house. Any such change in the expenditure limit shall be approved by passage of a specific legislative instrument which clearly states the intent to change the limit.

(~~3~~) (c) Beginning with the 1995-1996 Fiscal Year, the expenditure limit shall be determined in accordance with the provisions of Paragraph (J) of this Section. The redetermination of the expenditure limit for each fiscal year from the 1991-1992 Fiscal Year through the 1994-1995 Fiscal Year shall only be used in computing the expenditure limit for the 1995-1996 Fiscal Year and shall not affect the expenditure limit already computed in accordance with this Paragraph for such fiscal years.

(4) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E):

(2) Government Growth Limit. (a) Beginning with a limit for the 2025-2026 fiscal year, there shall be a limit for each fiscal year above which appropriation of recurring revenue from the state general fund and dedicated funds can only be made for the purposes provided in this Subparagraph. Such limit shall be known as the Government Growth Limit and shall be established by the Revenue Estimating Conference no later than the first quarter of the calendar year for the next fiscal year. The legislature shall establish procedures by law for the calculation of such limit.

(b) Notwithstanding any provision of this Subparagraph, if the Government Growth Limit calculated for any fiscal year exceeds the expenditure limit calculated for the same fiscal year, the Government Growth Limit shall be set equal to the expenditure limit. If the legislature alters the expenditure limit in a fiscal year and the resulting limit is lower than the Government Growth Limit for that fiscal year, the Government Growth Limit for that fiscal year shall automatically be lowered to equal the limit set by the legislature for the expenditure limit.

(c) Recurring revenue amounts recognized in the official forecast above the Government Growth Limit and below the expenditure limit may be appropriated only for nonrecurring expenses. For the purposes of this Item, the term "nonrecurring expense" means an expense that is not of a continuing or recurring

character and that in the normal course of administration is not expected to be necessary in approximately the same amounts each year.

(d) The limit calculated pursuant to the provisions of this Subparagraph shall not apply to the appropriation of funds from the Budget Stabilization Fund incorporated into the official forecast for the current fiscal year.

(e) A Government Growth Limit may be changed by a favorable vote of two-thirds of the elected members of each house of the legislature if each of the growth factors for any of the three fiscal years immediately preceding the year to be changed was two and one-half percent or less. Any change in the Government Growth Limit authorized by this Subsubparagraph shall be approved by passage of a specific legislative instrument which clearly states the intent to change the limit.

(3) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 8, Paragraphs (B) and (C)."

#### AMENDMENT NO. 8

On page 21, delete lines 6 through 9 in their entirety and insert the following:

(E) Balanced Budget. Appropriations by the legislature from the state general fund and dedicated funds for any fiscal year year, except funds allocated by Article VII, Section 4, Paragraphs (D) and (E) Section 8, Paragraphs (B) and (C), shall not exceed the official forecast in effect at the time the appropriations are made. Appropriations of recurring revenue from the state general fund and dedicated funds, shall comply with the provisions of Subparagraph (C)(2) of this Section.

#### AMENDMENT NO. 9

On page 23, line 26, change "41" to "42"

#### AMENDMENT NO. 10

On page 26, delete line 24 in its entirety and insert "treasury a special trust fund known as the Transportation Trust Fund ("the trust"

#### AMENDMENT NO. 11

On page 28, line 18, after "shall be" delete the remainder of the line in its entirety and delete lines 19 and 20 in their entirety and insert "calculated as provided by law. Unencumbered and unexpended"

#### AMENDMENT NO. 12

On page 31, line 7, after "portion of the" and before "of a" delete "principle" and insert "principal"

#### AMENDMENT NO. 13

On page 31, line 11, after "portion of the" and before "and may" delete "principle" and insert "principal"

#### AMENDMENT NO. 14

On page 48, line 3, after "trust" and before "for purposes" delete "principle" and insert "principal"

#### AMENDMENT NO. 15

On page 65, at the beginning of line 3, delete "the effective date of this Section." and insert "December 23, 1987."

#### AMENDMENT NO. 16

On page 65, line 8, after "legislature after" and before "shall be" delete "the effective date of this Section," and insert "December 23, 1987,"

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## AMENDMENT NO. 17

On page 66, line 8, after "Conference" insert a period "." and delete the remainder of the line in its entirety

## AMENDMENT NO. 18

On page 66, at the beginning of line 10, change "Section 14(D)." to "Section 14, Paragraphs (C) and (D)."

## AMENDMENT NO. 19

On page 72, line 2, after "property" and before "by" delete "owed" and insert a comma "," followed by "excluding land, owned"

## AMENDMENT NO. 20

On page 82, at the end of line 18, insert "However, no measure legislating with regard to ad valorem tax exemptions, exclusions, deductions, or credits shall be introduced or enacted during a regular session held in an even-numbered year."

## AMENDMENT NO. 21

On page 95, between lines 24 and 25, insert the following:

"§36. Ad valorem tax; Business inventory tax exemption prohibition

Section 36. Notwithstanding any provision of this constitution to the contrary, the legislature shall not enact any law mandating any taxing authority to exempt business inventory from ad valorem tax. For purposes of this Section, "business inventory" means the aggregate of those items of tangible personal property that are held for sale in the ordinary course of business, are currently in the process of production for subsequent sale, or are to physically become a part of the production of such goods."

## AMENDMENT NO. 22

On page 95, at the beginning of line 25, change "§36." to "§37."

## AMENDMENT NO. 23

On page 95, at the beginning of line 26, change "Section 36." to "Section 37."

## AMENDMENT NO. 24

On page 96, at the beginning of line 8, change "§37." to "§38."

## AMENDMENT NO. 25

On page 96, at the beginning of line 9, change "Section 37." to "Section 38."

## AMENDMENT NO. 26

On page 98, at the beginning of line 3, change "§38." to "§39."

## AMENDMENT NO. 27

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

## AMENDMENT NO. 28

On page 98, at the beginning of line 12, change "§39." to "§40."

## AMENDMENT NO. 29

On page 98, at the beginning of line 13, change "Section 39." to "Section 40."

## AMENDMENT NO. 30

On page 101, at the beginning of line 14, change "§40." to "§41."

## AMENDMENT NO. 31

On page 101, at the beginning of line 15, change "Section 40." to "Section 41."

## AMENDMENT NO. 32

On page 106, at the beginning of line 9, change "§41." to "§42."

## AMENDMENT NO. 33

On page 106, at the beginning of line 10, change "Section 41." to "Section 42."

## AMENDMENT NO. 34

On page 108, line 9, after "4.1," and before "and 10-A" delete "10.1 through 10.16," and insert "10.1 through 10.3, 10.5 through 10.9, 10.11 through 10.16,"

## AMENDMENT NO. 35

On page 109, between lines 2 and 3, insert the following:

"Section 5. Within two weeks of the effective date of this Act, the Department of Education shall coordinate with the Department of Treasury to certify amounts maintained in the Education Excellence Fund held to the credit of a political subdivision or school. Notwithstanding any provision of this Act or law to the contrary, including Act 4 of the 2024 regular session of the legislature, the department shall, within three weeks of the effective date of this Act, withdraw an amount equal to the aggregate balances certified pursuant to the provisions of this Section and prior to the end of fiscal year 2024-2025 remit to each entity its certified amount. Notwithstanding any provision of this constitution or law to the contrary, monies withdrawn from the treasury pursuant to the provisions of this Section may be held in an escrow account at a fiscal agent bank, as defined by law, until expended.

Section 6. Within two weeks of the effective date of this Act, the State Board of Elementary and Secondary Education and the Board of Regents shall each coordinate with the Department of Treasury to certify amounts maintained in the Louisiana Quality Education Support Fund held to the agency's credit within the fund. Notwithstanding any provision of this Act or law to the contrary, including Act 4 of the 2024 regular session of the legislature, each such agency shall, within three weeks of the effective date of this Act, withdraw an amount from the fund equal to its certified balance. Notwithstanding any provision of this constitution or law to the contrary, monies withdrawn from the treasury pursuant to the provisions of this Section may be held in an escrow account at a fiscal agent bank, as defined by law, until expended.

Section 7.(A) Notwithstanding any provision of this Act to the contrary, any transfer to the Teachers' Retirement System of Louisiana pursuant to the provisions of this Act shall be net of amounts needed to satisfy the requirements Sections 5 and 6 of this Act and amounts needed to satisfy current year appropriations from the following funds:

- (1) Louisiana Education Quality Trust Fund.
- (2) Louisiana Quality Education Support Fund.
- (3) Education Excellence Fund.

(B) Unexpended monies in each of the funds listed in Paragraph (A) of this Section shall be transferred to the state general fund on

July 1, 2025. No appropriation from any such fund from the current fiscal year shall be carried forward to next fiscal year.

Section 8. Notwithstanding any provision of law to the contrary, after the effective date of this Act, unless or until directed otherwise by law the treasurer shall deposit into the state general fund any monies that would have been deposited in or credited to the following funds:

- (A) Louisiana Education Quality Trust Fund.
- (B) Louisiana Quality Education Support Fund.
- (C) Mineral Revenue Audit and Settlement Fund.
- (D) Education Excellence Fund."

AMENDMENT NO. 36

On page 109, at the beginning of line 3, change "Section 5." to "Section 9."

AMENDMENT NO. 37

On page 109, at the beginning of line 6, change "Section 6.(A)" to "Section 10.(A)"

AMENDMENT NO. 38

On page 109, at the beginning of line 23, delete "tax liability," and insert "tax liability;"

AMENDMENT NO. 39

On page 109, line 24, after "taxation by" and before "repeal" delete "law," and insert "law;"

AMENDMENT NO. 40

On page 110, line 2, after "constitution;" delete the remainder of the line in its entirety and at the beginning of line 3 delete "is calculated;" and insert "to restrict the legislature's ability to appropriate certain funds in certain circumstances;"

AMENDMENT NO. 41

On page 110, at the end of line 5, change "41)" to "42)"

AMENDMENT NO. 42

On page 110, at the beginning of line 23, delete "tax liability," and insert "tax liability;"

AMENDMENT NO. 43

On page 110, line 24, after "taxation by" and before "repeal" delete "law," and insert "law;"

AMENDMENT NO. 44

On page 111, line 2, after "constitution;" delete the remainder of the line in its entirety and at the beginning of line 3 delete "is calculated;" and insert "to restrict the legislature's ability to appropriate certain funds in certain circumstances;"

AMENDMENT NO. 45

On page 111, at the end of line 6, change "41)" to "42)"

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. Emerson, 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 11, 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. 8, by Brass  
Reported with amendments. (17-0)

House Bill No. 21, by Bourriaque  
Reported favorably. (15-0)

JULIE EMERSON  
Chairman

**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. 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.

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

**Motion**

On motion of Rep. McMakin, the Committee on Education was discharged from further consideration of House Bill No. 18.

**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.

**Motion**

On motion of Rep. McMakin, the bill was withdrawn from the files of the House.

**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. 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.

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. 11 by Representative Deshotel

AMENDMENT NO. 1

On page 3, line 3, after "otherwise" and before "considered" delete "by" and insert "be"

AMENDMENT NO. 2

On page 3, line 5, after "this" and before "shall" delete "item" and insert "Item"

AMENDMENT NO. 3

On page 3, line 26, after "Census" and before "and" insert "as the code numbers existed in 2022"

AMENDMENT NO. 4

On page 9, line 4, after "paid" and before "the lessor" insert "to"

AMENDMENT NO. 5

On page 21, at the end of line 13, insert the following:

"The tax collector of each parish electing to exempt items constituting business inventory shall distribute the monies received from the treasurer on a pro rata basis to each taxing authority that levies an ad valorem tax within the parish. The treasurer shall

disburse monies to the collector within thirty days of receipt of a certification from the secretary of the Department of Revenue that the parish has irrevocably elected to exempt business inventory from ad valorem tax."

AMENDMENT NO. 6

On page 21, line 15, after "tax" and before "immediately" insert "and implements the exemption"

AMENDMENT NO. 7

On page 21, at the end of line 18, insert the following:

"However, the maximum amount a parish may receive pursuant to the provisions of this Subparagraph shall not exceed fifteen million dollars."

AMENDMENT NO. 8

On page 21, at the end of line 23, insert the following:

"However, the maximum amount a parish may receive pursuant to the provisions of this Subparagraph shall not exceed ten million dollars."

AMENDMENT NO. 9

On page 22, at the end of line 1, delete "phase-out" and insert "phase-in"

AMENDMENT NO. 10

On page 35, line 5, after "set" and before "in" delete "for" and insert "forth"

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

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

**Suspension of the Rules**

On motion of Rep. Geymann, the rules were suspended in order to take up and consider Introduction of House Bills and Joint Resolutions at this time.

**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. 24—**  
BY REPRESENTATIVE GEYMAN AND SENATOR HENSGENS  
AN ACT

To amend and reenact R.S. 30:124(B), 125, 126(A), 127(A)(introductory paragraph), (B)(introductory paragraph), (C), and (H), 128(A), 129(B)(3), 148.3, and 209(4)(b) and to enact R.S. 30:124(G) and 148.10, relative to leasing of state property for energy-related purposes; to provide for the authority of the State Mineral and Energy Board; to classify lease payments for purposes of federal estate law; to increase fees and deposits collected by the State Mineral and Energy Board and the office of mineral resources; to provide relative to applications for the lease of state property; to provide for the transfer or assignment of leases; to limit the prohibition on offering more than five thousand acres of state property for lease; to provide for minimum royalty, continuing security, and Pugh clauses in mineral leases on state property; to provide for

applicability of laws regarding the lease of state property for storage and transportation facilities; to provide for the distribution of revenue collected by the office of mineral resources under operating agreements; to provide an effective date; and to provide for related matters.

Read by title.

Lies over under the rules.

**Recess**

On motion of Rep. Muscarello, Jr., the Speaker declared the House at recess upon the call of the House.

**After Recess**

Speaker DeVillier called the House to order at 1:17 P.M.

**House Business Resumed**

**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. 25—**

BY REPRESENTATIVE RISER

**AN ACT**

To amend and reenact R.S. 30:87(A), R.S. 39:100.116, and R.S. 47:631, 633, 633.2, 633.4(E), 645(A) and (B), and 1624(A)(1)(b), to enact R.S. 47:633.1 and 633.1.1, and to repeal R.S. 47:324 and 633.5, Part I-E of Chapter 6 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:648.21, and R.S. 47:1624(A)(2), relative to severance tax; to provide for rates of severance tax on oil and gas; to provide for computation of severance tax amounts to be imposed on oil and gas; to provide for exemptions from severance tax; to provide for dedication of certain severance tax revenues; to provide for severance tax administration; to provide for duties of the Department of Revenue and the Department of Energy and Natural Resources with respect to severance tax; to make technical changes in laws relating to severance tax; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

Lies over under the rules.

**Reports of Committees**

The following reports of committees were received and read:

Report of the Committee on  
Civil Law and Procedure

November 11, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Civil Law and Procedure to submit the following report:

House Bill No. 7, by Emerson (Joint Resolution)  
Reported without amendments. (11-3)

NICHOLAS MUSCARELLO, JR.  
Chairman

**RULE 6.8(A) REPORT  
OF THE HOUSE COMMITTEE ON CIVIL LAW AND  
PROCEDURE ON HOUSE BILL NO. 7 (REENGROSSED)**

(without passage of Constitutional Amendment (24RS ACT 409)  
on December 7, 2024)

November 11, 2024

**I. SUMMARY OF JOINT RESOLUTION**

House Bill No. 7 of the 2024 Third Extraordinary Session by Representative Emerson, proposes to amend Article VII Sections 1 through 28 and enact Sections 29 through 42 of the Constitution of Louisiana.

HB 7 proposes to amend various provisions of taxes including limitations, uniformity, and revenue distribution, bonded indebtedness, state funds, and expenditure regulations.

**II. CONSTITUTIONAL NECESSITY**

The proposed measure cannot be accomplished statutorily.

**III. PROPOSED ELECTION DATE**

The proposed election date at which the proposition is to be submitted to the voters is March 29, 2025, which should ensure maximum voter turnout, to the extent practicable.

**IV. OTHER PENDING MEASURES**

HB 7 may conflict with the following bills: HB 14 and SB 3

Total joint resolutions introduced: 7

Total joint resolutions reported  
by other standing committees: 5

**V. RECOMMENDATION**

With Amendments       

Without Amendments   X  

NICHOLAS J. MUSCARELLO, JR.  
Chairman

**Suspension of the Rules**

Rep. Emerson moved to suspend the rules to take up House Bill No. 7 which was contained in the report on the same day it was received.

Rep. Willard objected.

By a vote of 73 yeas and 14 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. 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 remittance 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 without amendments by the Committee on Civil Law and Procedure.

On motion of Rep. Muscarello, Jr., the bill was ordered passed to its third reading.

### Adjournment

On motion of Rep. Zeringue, at 1:20 P.M., the House agreed to adjourn until Tuesday, November 12, 2024, at 12:00 P.M.

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

MICHELLE D. FONTENOT  
Clerk of the House

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