

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	Firment	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
Chasson	LaCombe	Ventrella
Chenevert	LaFleur	Villio
Coates	Landry, J.	Walters
Cox	Landry, M.	Wilder
Crews	Larvadain	Wiley
Davis	Lyons	Willard
Dewitt	Mack	Wright
Dickerson	Marcelle	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