

House Committee on Ways and Means

Minutes of Meeting
2022 Regular Session
May 16, 2022

I. CALL TO ORDER

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:01 a.m. in Room 6, in the state capitol in Baton Rouge, Louisiana.

II. ROLL CALL

MEMBERS PRESENT:

Representative Stuart J. Bishop, chairman
Representative Gerald "Beau" Beaulieu, IV, vice chairman
Representative Ryan Bourriaque
Representative Phillip R. DeVillier
Representative Les Farnum
Representative Mandie Landry
Representative Wayne McMahan
Representative Buddy Mincey, Jr.
Representative Tammy T. Phelps
Representative Neil Riser
Representative Laurie Schlegel
Representative Malinda B. White
Representative Matthew Willard

MEMBERS ABSENT:

Representative Marcus Anthony Bryant
Representative Rhonda Gaye Butler
Representative Jeremy S. LaCombe
Representative Tanner D. Magee
Representative Joseph A. Orgeron

STAFF MEMBERS PRESENT:

Brittany Lea, committee administrative assistant
Alison Pryor, senior attorney

ADDITIONAL ATTENDEES PRESENT:

Janet Anthony, sergeant at arms
Daniel Leming, sergeant at arms

III. DISCUSSION OF LEGISLATION**Senate Bill No. 28 by Senator Allain**

Senator Allain presented Senate Bill No. 28, which provides relative to state partnership audit adjustments.

Representative Bishop offered a motion to report Senate Bill No. 28 favorably. Without objection, Senate Bill No. 28 was reported favorably by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 2 in support. Witness cards are included in the committee records.

Senate Bill No. 54 by Senator Allain

Senator Allain presented Senate Bill No. 54, which provides for an automatic filing extension for individual income tax returns.

Representative Bishop offered amendments which: (1) add corporation income tax returns to the automatic extension; and (2) reduce the secretary's authorization to grant extensions of time to file corporate income tax returns from seven months from the date the La. income tax return is due to six months from the date the La. income tax return is due.

Mr. Luke Morris, deputy secretary, Louisiana Department of Revenue (DOR), 617 North 3rd Street, Baton Rouge, LA 70802, (225) 219-4059, spoke for information only on Senate Bill No. 54.

Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Representative Bishop offered a motion to report Senate Bill No. 54 with amendments. Without objection, Senate Bill No. 54 was reported with amendments by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 2 in support. Witness cards are included in the committee records.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in support and 1 in opposition. Copies of these statements are included in the committee records.

Senate Bill No. 235 by Senator Allain

Senator Allain presented Senate Bill No. 235, which authorizes parishes to contract with the Louisiana Sales and Use Tax Commission for Remote Sellers for the collection of local sales and use tax.

Representative Bishop offered a motion to report Senate Bill No. 235 favorably. Without objection, Senate Bill No. 235 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 3 in support. Witness cards are included in the committee records.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in opposition. Copies of these statements are included in the committee records.

Senate Bill No. 241 by Senator Allain

Senator Allain presented Senate Bill No. 241, which provides for alternatives in lieu of payment under protest for certain ad valorem taxes.

Representative Bishop offered amendments which removes the requirement that a taxpayer either make a payment under protest of the disputed amount of the tax or post security for the disputed amount of the tax while a correctness challenge is pending before the commission. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Representative Bishop offered a motion to report Senate Bill No. 241 with amendments. Without objection, Senate Bill No. 241 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 3 in support and 2 for information only. Witness cards are included in the committee records.

Senate Bill No. 244 by Senator Allain

Senator Allain presented Senate Bill No. 244, which requires uniform reporting by local sales tax collectors that are compensated based on cost of collection.

Representative Bishop offered a motion to report Senate Bill No. 244 favorably. Without objection, Senate Bill No. 244 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 4 in support. Witness cards are included in the committee records.

Senate Bill No. 443 by Senator Allain

Senator Allain presented Senate Bill No. 443, which provides for direct payment of state and local sales tax on purchases by certain taxpayers.

Representative Bishop offered amendments which: (1) specify that the 60-day time frame for local collectors to respond to a taxpayer's request for a DP number begins from receipt of the application by the local collector; and (2) require the DP number application to be submitted to the local collector in a manner that provides actual notice of the application including submission by certified mail that is signed for and received by the local collector.

Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Representative Bishop offered a motion to report Senate Bill No. 443 with amendments. Without objection, Senate Bill No. 443 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Senate Bill No. 444 by Senator Allain

Senator Allain presented Senate Bill No. 444, which provides relative to tax administration and the Board of Tax Appeals.

Representative Bishop offered amendments to change the number of terms a member of the BTA may serve from more than two and one-half terms occurring within three consecutive terms to more than three consecutive full terms. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Representative Bishop offered a motion to report Senate Bill No. 444 with amendments. Without objection, Senate Bill No. 444 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 for information only. Witness cards are included in the committee records.

House Bill No. 917 by Representative Beaulieu

Representative Beaulieu presented House Bill No. 917, which reduces certain rates for purposes of calculating individual income tax liability and the tax liability for estates and trusts.

Representative Beaulieu offered a motion to voluntarily defer action on House Bill No. 917. Without objection, action on House Bill No. 917 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 in support and 2 in opposition. Witness cards are included in the committee records.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in support. Copies of these statements are included in the committee records.

House Bill No. 972 by Representative Phelps

Representative Phelps presented House Bill No. 972, which establishes an amnesty program for fines, fees, and assessments imposed by state agencies.

Representative Phelps offered a motion to voluntarily defer action on House Bill No. 972. Without objection, action on House Bill No. 972 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Phelps, Riser, Schlegel, White, and Willard voted yea.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in support. Copies of these statements are included in the committee records.

House Concurrent Resolution No. 72 by Representative Romero

Representative Romero presented House Concurrent Resolution No. 72, which urges and requests the chairmen of the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to establish a joint subcommittee to study state tax incentives and rebates.

Representative Bishop offered a motion to report House Concurrent Resolution No. 72 favorably. Without objection, House Concurrent Resolution No. 72 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

House Concurrent Resolution No. 104 by Representative Wright

On behalf of Representative Wright, Representative Bishop offered a motion to voluntarily defer action on House Concurrent Resolution No. 104, which urges and requests the Dept. of Revenue to study and report on the feasibility of accepting virtual currency as a form of payment of taxes, licenses, fees, penalties, and interest due to the state. Without objection, action on House Concurrent Resolution No. 104 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

Statements submitted in accordance with House Rule 14.33 in lieu of appearing before the committee are as follows: 1 in support. Copies of these statements are included in the committee records.

IV. OTHER BUSINESS

There was no other business.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

Representative Willard offered a motion to adjourn. Without objection, the motion passed by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Riser, Schlegel, White, and Willard voted yea.

The meeting was adjourned at 9:26 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop
House Committee on Ways and Means