

## **House Committee on Ways and Means**

Minutes of Meeting  
2023 Regular Session  
April 17, 2023

### **I. CALL TO ORDER**

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:04 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 Marcus Anthony Bryant  
Representative Les Farnum  
Representative Jeremy S. LaCombe  
Representative Mandie Landry  
Representative Wayne McMahan  
Representative Buddy Mincey, Jr.  
Representative Joseph A. Orgeron  
Representative Tammy T. Phelps  
Representative Neil Riser  
Representative Laurie Schlegel  
Representative Malinda B. White  
Representative Matthew Willard

#### **MEMBERS ABSENT:**

Representative Rhonda Gaye Butler  
Representative Phillip R. DeVillier  
Representative Tanner D. Magee

#### **STAFF MEMBERS PRESENT:**

Brittany Lea, committee administrative assistant  
Drew Murray, legislative analyst  
Alison Pryor, senior attorney

**ADDITIONAL ATTENDEES PRESENT:**

Janet Anthony, sergeant at arms  
Angela McKnight, sergeant at arms

**III. DISCUSSION OF LEGISLATION****House Bill No. 414 by Representative Nelson**

Representative Nelson presented House Bill No. 414, a constitutional amendment which provides relative to various sources of state and local revenue and provided a handout, Exhibit A, which is included in the committee records.

*Representative Riser in the chair.*

Representative Riser offered amendments which:

1. Revise proposed constitutional amendment to phase-in the elimination of taxes on income and capital after 2026 instead of after 2023;
2. Revise proposed constitutional amendment to raise the level at which the reduced homestead exemption amount would ultimately be set (effective Jan. 1, 2027, and thereafter) from \$2,000 of assessed valuation to \$2,500 of assessed valuation;
3. Delete the section proposing to repeal the following constitutional provisions (thereby retaining these provisions in the constitutional):
  - (a) Authorization for additional sales tax in Orleans Parish;
  - (b) Sales tax exemptions for food for home consumption, residential utilities, and prescription drugs;
  - (c) Special property tax exemptions for certain property used for cultural activities and certain property used for places of burial; and
  - (d) Provisions on bonded debt backed by the Revenue Sharing Fund;
4. Adjust ballot language in proposed constitutional amendment to reflect changes made through the set of amendments offered; and
5. Make technical changes.

Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Bourriaque, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, and White voted yea.

*Chairman Bishop in the chair.*

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 414. Without objection, action on House Bill No. 414 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Schlegel, White, and Willard voted yea.

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

### **House Bill No. 363 by Representative Nelson**

Representative Nelson presented House Bill No. 363, which phases-out the corporation income and franchise taxes and reduces the amount of exemptions, deductions, and credits that may be claimed to reduce corporate income and franchise tax liability.

Representative Bishop offered amendments which: (1) remove all of the corporate income tax provisions from the bill as well as the reduction of income tax exemptions, credits, and deductions that are claimed against the corporate income tax; (2) eliminate references to corporate franchise tax exemptions from the provisions of proposed law requiring the reduction of tax expenditures claimed against the corporate franchise tax; and (3) make technical changes.

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, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 363. Without objection, action on House Bill No. 363 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Schlegel, and Willard voted yea.

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

### **House Bill No. 423 by Representative Nelson**

Representative Nelson presented House Bill No. 423, which provides relative to state and local sales and use taxes.

Representative Bishop offered amendments which: (1) add references to the citation for the new sales tax levy provided for in proposed law where necessary in present law relative to certain sales tax exemptions, thereby specifying that those exemptions extend to the new levy; and (2) make technical changes. Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Schlegel, White, and Willard voted yea.

*Representative Riser in the chair.*

Representative Riser offered a motion to voluntarily defer action on House Bill No. 423. Without objection, action on House Bill No. 423 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 1 in support and 4 in opposition. Witness cards are included in the committee records.

#### **House Bill No. 424 by Representative Nelson**

Representative Nelson presented House Bill No. 424, which phases-out the taxes levied on the income of individuals and estates and trusts and reduces the amount of exemptions, deductions, and credits that may be claimed to reduce income tax liability.

Representative Riser offered amendments to make technical changes including an amendment that ties this bill to HB No. 414 which is the constitutional amendment that passage of this bill is linked to. Representative Riser offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 11 yeas and 0 nays. Representatives Bourriaque, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Representative Riser offered a motion to voluntarily defer action on House Bill No. 424. Without objection, action on House Bill No. 424 was voluntarily deferred by a vote of 11 yeas and 0 nays. Representatives Bourriaque, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

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

#### **House Bill No. 437 by Representative Nelson**

Representative Nelson presented House Bill No. 437, which provides for a flat rate for purposes of calculating the corporation income tax.

*Chairman Bishop in the chair.*

Representative Bishop offered a motion to voluntarily defer action on House Bill No. 437. Without objection, action on House Bill No. 437 was voluntarily deferred by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

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

### **House Bill No. 492 by Representative Marino**

Representative Marino presented House Bill No. 492, which repeals a tax on marijuana and controlled dangerous substances.

Representative Orgeron offered a motion to report House Bill No. 492 favorably, to which Representative Beaulieu objected. The administrative assistant called the roll, and the motion failed to pass by a vote of 6 yeas and 7 nays. Representatives Bourriaque, Bryant, LaCombe, Orgeron, Phelps, and Willard voted yea. Representatives Bishop, Beaulieu, Farnum, McMahan, Mincey, Riser, and Schlegel voted nay.

Witness cards submitted by individuals who did not speak are as follows: 1 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: 2 in support. Copies of these statements are included in the committee records.

*Representative Riser in the chair.*

### **House Bill No. 3 by Representative Bishop**

Representative Bishop presented House Bill No. 3, which provides for the Omnibus Bond Act.

Representative Riser offered a motion to report House Bill No. 3 favorably. Without objection, House Bill No. 3 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Orgeron, Phelps, Riser, and Schlegel voted yea.

**House Bill No. 250 by Representative Bishop**

Representative Bishop presented House Bill No. 250, which authorizes assessors in each parish to increase their annual compensation during a term of office.

Representative Bishop offered amendments which authorizes an assessor to increase his annual compensation by 5% in calendar year 2023 and authorizes an assessor to increase his annual compensation once by not more than 8% during each term beginning on or after Jan. 1, 2025. Future increases in annual compensation become effective 30 days after disclosure at a public meeting of the parish governing authority. Representative Bishop offered a motion to adopt the proposed amendments, to which Representative Beaulieu objected. The administrative assistant called the roll, and the motion failed to pass by a vote of 5 yeas and 10 nays. Representatives Bishop, LaCombe, Mincey, Riser, and Willard voted yea. Representatives Beaulieu, Bourriaque, Bryant, Farnum, Landry, McMahan, Orgeron, Phelps, Schlegel, and White voted nay.

Representative Bishop offered amendments which: (1) add authorization for an assessor to increase his annual compensation in calendar year 2023 by not more than 2%; (2) decrease the additional compensation an assessor may increase his annual compensation per term from not more than 10% to not more than 8%; (3) add requirement that the additional per-term increase in annual compensation shall become effective 30 days after the increase is disclosed at a public meeting of the parish governing authority of the parish in which the assessor's office is situated if the assessor publishes notice in the parish's official journal of his intent to increase his compensation on two separate days. Further requires the last day of publication of the notice to be at least 30 days prior to the public meeting wherein the assessor discloses his intention to increase his compensation; and (4) add applicability of the per-term increase in annual compensation provided for in proposed law to terms beginning on or after Jan. 1, 2025.

Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Representative Riser offered a motion to report House Bill No. 250 with amendments. Without objection, House Bill No. 250 was reported with amendments by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 20 in support. Witness cards are included in the committee records.

#### **IV. OTHER BUSINESS**

There was no other business.

#### **V. ANNOUNCEMENTS**

There were no announcements.

#### **VI. ADJOURNMENT**

Representative Bishop offered a motion to adjourn. Without objection, the motion passed by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

The meeting was adjourned at 11:06 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means