

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

Minutes of Meeting  
2023 Regular Session  
April 18, 2023

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:06 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 Rhonda Gaye Butler  
Representative Les Farnum  
Representative Mandie Landry  
Representative Tanner D. Magee  
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 Phillip R. DeVillier  
Representative Jeremy S. LaCombe

#### **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. 32 by Representative Schlegel**

Representative Schlegel presented House Bill No. 32, which increases the amount of the individual income tax deductions for elementary and secondary school tuition, educational expenses for home-schooled children, and educational expenses for a quality public education.

No action was taken on House Bill No. 32.

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

**House Bill No. 154 by Representative Beaulieu**

Representative Beaulieu presented House Bill No. 154, which establishes an income tax exemption for certain veteran-owned businesses.

Mr. Andrew Ward, president and founder, Acadiana Veteran Alliance (AVA), 143 Ridgeway Drive, Lafayette, Louisiana 70508, (225) 322-0975, spoke in support of House Bill No. 154.

No action was taken on House Bill No. 154.

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

**House Bill No. 162 by Representative Willard**

Representative Willard presented House Bill No. 162, which increases the amount of the earned income tax credit.

Mr. Jan Moller, executive director, Louisiana Budget Project (LPB), 619 Jefferson Highway, Suite 1-D, Baton Rouge, Louisiana 70806, (225) 819-7715, spoke in support of House Bill No. 162 and provided a handout, Exhibit A, which is included in the committee records.

Ms. Melissa Flournoy, co-founder and board chair, 10,000 Women Louisiana, 650 North 6<sup>th</sup> Street, Baton Rouge, Louisiana 70802, (225) 936-7200, spoke in support of House Bill No. 162.

*Representative Beaulieu in the chair.*

Ms. Adina Weizman, research intern, United Way of Southeast Louisiana, 61 Newcomb Place #4091, New Orleans, Louisiana 70118, (828) 777-1061, spoke in support of House Bill No. 162.

Ms. Anne Jayes, senior manager, Louisiana Public Health Institute (LPHI), 400 Poydras Street, Suite 1250, New Orleans, LA 70130, (504) 239-2424, spoke in support of House Bill No. 162.

Mr. Tom Costanza, executive director, Louisiana Conference of Catholic Bishops (LCCB), 2431 S. Acadian Thruway, Suite 250, Baton Rouge, Louisiana 70802, (504) 874-7829, spoke in support of House Bill No. 162.

Representative Willard offered amendments to make technical changes. Representative Willard 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, Bryant, Butler, Farnum, Landry, Orgeron, Riser, Schlegel, White, and Willard voted yea.

*Chairman Bishop in the chair.*

No action was taken on House Bill No. 162.

Witness cards submitted by individuals who did not speak are as follows: 16 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: 13 in support. Copies of these statements are included in the committee records.

### **House Bill No. 126 by Representative Firment**

Representative Firment presented House Bill No. 126, which authorizes individual income tax deductions for contributions to catastrophe savings accounts.

Mr. Tom Travis, deputy commissioner, office of policy, innovation and research, Louisiana Department of Insurance (LDI), 1702 North 3<sup>rd</sup> Street, Baton Rouge, Louisiana 70802, (225) 342-2136, spoke for information only on House Bill No. 126.

No action was taken on House Bill No. 126.

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

### **House Bill No. 243 by Representative Tarver**

Representative Tarver presented House Bill No. 243, which authorizes a one-time refundable individual income tax credit for certain Louisiana taxpayers.

No action was taken on House Bill No. 243.

### **House Bill No. 443 by Representative Edmonds**

Representative Edmonds presented House Bill No. 443, which establishes a refundable individual income tax credit for certain adoptions.

Ms. Kimberly Shultz, self, 160 Grande Maison Boulevard, Mandeville, Louisiana 70471, (985) 778-4544, spoke in support of House Bill No. 443.

Ms. Teri James Casso, executive director, St. Elizabeth Foundation, 8054 Summa Avenue, Baton Rouge, Louisiana 70809, (225) 769-8888, spoke in support of House Bill No. 443.

Mr. Ben Clapper, executive director, Louisiana Right to Life, 200 Allen Toussaint Boulevard, New Orleans, Louisiana 70124, (504) 228-4273, spoke in support of House Bill No. 443.

Ms. Melissa Flournoy, co-founder and board chair, 10,000 Women Louisiana, 650 North 6<sup>th</sup> Street, Baton Rouge, Louisiana 70802, (225) 936-7200, spoke in support of House Bill No. 443.

Representative Beaulieu offered amendments which: (1) change the age of the adoption of a child to whom the credit is applicable from less than 18 years of age to no more than two years of age; (2) make the adoption of a child from foster care ineligible for the credit established in proposed law; (3) remove from proposed law the repeal of the income tax deduction for a taxpayer who adopts a child who is in foster care or a youth receiving extended foster care services; (4) remove from proposed law the repeal of the income tax deduction for a taxpayer who adopts an infant who is unrelated to the taxpayer and who is less than one year of age through a private agency or who adopts an infant who is unrelated to the taxpayer and who is less than one year of age through an attorney; and (5) remove limitation that claiming the credit established in proposed law shall be in lieu of the dependency deduction authorized in present law (R.S. 47:294).

Representative Beaulieu 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, Bryant, Butler, Landry, McMahan, Orgeron, Phelps, Schlegel, and Willard voted yea.

No action was taken on House Bill No. 443.

Witness cards submitted by individuals who did not speak are as follows: 8 in support. Witness cards are included in the committee records.

### **House Bill No. 429 by Representative Pressly**

Representative Pressly presented House Bill No. 429, which provides relative to the Angel Investor Tax Credit Program.

Mr. David Smith, Louisiana Angel Network - BRF, 2031 Kings Highway, Shreveport, Louisiana 71103, (318) 464-8044, spoke in support of House Bill No. 429.

Mr. Courtney Sparkman, CEO and founder, Officer Reports, 7117 Florida Boulevard, Baton Rouge, Louisiana 70806, (225) 533-8618, spoke in support of House Bill No. 429.

Representative Willard offered amendments which: (1) with respect to each type of Angel Investor Tax Credit, provide that for applications received prior to July 1, 2023, the credit shall be divided in equal portions for two years. For applications received on or after July 1, 2023, the full face value of the credit shall be granted; and (2) make technical changes.

Representative Willard 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, Butler, Farnum, Landry, Magee, McMahan, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

No action was taken on House Bill No. 429.

Witness cards submitted by individuals who did not speak are as follows: 10 in support. Witness cards are included in the committee records.

### **House Bill 408 by Representative Willard**

*Representative Beaulieu in the chair.*

Representative Willard presented House Bill No. 408, which extends the termination date of the research and development tax credit and provides for exceptions for certain taxpayers.

Mr. Dino Paternostro, director, Small Business Innovation Research (SBIR) Consortium (SBIRC), 7117 Florida Boulevard, Baton Rouge, Louisiana 70806, (504) 756-7904, spoke in support of House Bill No. 408.

Mr. David Smith, Louisiana Angel Network - BRF, 2031 Kings Highway, Shreveport, Louisiana 71103, (318) 464-8044, spoke in support of House Bill No. 408.

Witness cards submitted by individuals who did not speak are as follows: 11 in support. Witness cards are included in the committee records.

### **House Bill No. 255 by Representative Landry**

Representative Landry presented House Bill No. 255, which establishes a tax credit for restaurants that recycle oyster shells.

Mr. Tyler M. Bosworth, advocacy and outreach director, Coalition to Restore Coastal Louisiana (CRCL), 3801 Canal Street, Suite 400, New Orleans, Louisiana 70119, (225) 281-8441, spoke in support of House Bill No. 255.

Ms. Darrah Bach, oyster shell recycling program manager, Coalition to Restore Coastal Louisiana (CRCL), 3801 Canal Street, Suite 400, New Orleans, Louisiana 70119, (415) 722-6404, spoke in support of House Bill No. 255.

Ms. Christine Verdin, councilwoman, Pointe-au-Chien Indian Tribe, Pointe Au Chien, Louisiana 70460, (985) 855-8163, spoke in support of House Bill No. 255.

No action was taken on House Bill No. 255.

Witness cards submitted by individuals who did not speak are as follows: 12 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: 64 in support. Copies of these statements are included in the committee records.

### **House Bill No. 247 by Representative Landry**

Representative Landry presented House Bill No. 247, which establishes a tax credit for purchases of firearm safety devices.

Ms. Donna Dees, Brady Campaign to Prevent Gun Violence, 731 St. Charles Avenue, New Orleans, Louisiana 70130, (917) 414-9942, spoke in support of House Bill No. 247.

Ms. Melissa Flournoy, co-founder and board chair, 10,000 Women Louisiana, 650 North 6<sup>th</sup> Street, Baton Rouge, Louisiana 70802, (225) 936-7200, spoke in support of House Bill No. 247.

Representative Landry offered amendments to delete provisions terminating proposed law on December 31, 2027, and provide instead that the Department of Revenue shall not grant any new credits pursuant to proposed law for any taxable year beginning after that date. Representative Landry 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, Bourriaque, Landry, Magee, McMahan, Mincey, Orgeron, Phelps, Schlegel, White, and Willard voted yea.

No action was taken on House Bill No. 247.

Witness cards submitted by individuals who did not speak are as follows: 13 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: 3 in support. Copies of these statements are included in the committee records.

#### **House Bill No. 52 by Representative Mike Johnson**

Representative Mike Johnson presented House Bill No. 52, which establishes an individual income tax credit for volunteer firefighters.

Mr. Dwayne Thevis, secretary, Louisiana State Firemen's Association (LSFA), 2012 Atteberry Road, Eunice, Louisiana 70535, (337) 580-2510, spoke in support of House Bill No. 52.

Representative Bishop offered amendments to clarify language in proposed law as necessary to facilitate administration of the tax credit by the Department of Revenue. 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, Butler, Magee, McMahan, Orgeron, Phelps, Schlegel, White, and Willard voted yea.

No action was taken on House Bill No. 52.

#### **House Bill No. 386 by Representative Beaulieu**

Representative Beaulieu presented House Bill No. 386, which establishes a tax credit for infant adoptions and the Strong Louisiana Families Tax Credit for donations to certain social service organizations.

Representative Beaulieu offered amendments to:

1. Delete all provisions of proposed law relative to the adoption credit tax;

2. Within proposed law relative to the Strong Louisiana Families Tax Credit, delete the following from the set of services that an organization may provide in order to be deemed an "eligible charitable organization" for purposes of proposed law:
  - (a) Services to assist fathers in learning and improving parenting skills or to encourage greater engagement of absentee fathers in their children's lives;
  - (b) Furnishing of books to the homes of children who are eligible for a federal free or reduced-price meals program or who test below grade level kindergarten through grade five;
  - (c) Services to assist families with children who have a chronic illness or physical, intellectual, developmental, or emotional disability; and
  - (d) Workforce development services for families of children eligible for a federal free or reduced-price meals program;
3. Within proposed law relative to the Strong Louisiana Families Tax Credit, add services for foster children and foster families as services that an organization may provide in order to be deemed an "eligible charitable organization" for purposes of proposed law;
4. Add sunset provisions which prohibit the granting of any new credits through the Strong Louisiana Families Tax Credit program for any taxable year beginning after December 31, 2028; and
5. Make technical changes.

Representative Beaulieu offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 10 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, Magee, McMahan, Orgeron, and White voted yeas.

No action was taken on House Bill No. 386.

Witness cards submitted by individuals who did not speak are as follows: 13 in support. Witness cards are included in the committee records.

#### **House Bill No. 452 by Representative Bourriaque**

Representative Bourriaque presented House Bill No. 452, which establishes a tax credit for the development of certain affordable housing projects.



Representative Bourriaque offered amendments which: (1) reduce the duration of the tax credit program provided for in proposed law from six years to three years; and (2) reduce the annual cap on the aggregate amount of tax credits authorized by proposed law from \$100M to \$55M. Representative Bourriaque 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, Bryant, Butler, Farnum, Magee, McMahan, Phelps, Schlegel, White, and Willard voted yea.

Mr. Josh Collen, president, HRI Properties, 812 Gravier Street, Suite 200, New Orleans, Louisiana 70112, (504) 566-3058, spoke in support of House Bill No. 452.

Mr. Joshua Hollins, executive director, Louisiana Housing Corporation (LHC), 2415 Quail Drive, Baton Rouge, Louisiana 70808, (225) 763-8700, spoke for information only on House Bill No. 452.

No action was taken on House Bill No. 452.

Witness cards submitted by individuals who did not speak are as follows: 15 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: 2 in support. Copies of these statements are included in the committee records.

### **House Bill No. 426 by Representative Bryant**

Representative Bryant presented House Bill No. 426, which provides relative to the work opportunity tax credit for businesses that hire certain formerly incarcerated persons.

Mr. Scott Peyton, state director, Right on Crime, 859 Hicks Road, Washington, Louisiana 70589, (337) 412-5712, spoke in support of House Bill No. 426.

Representative Bryant offered amendments which: (1) clarify language in proposed law as necessary to facilitate administration of the tax credit by the Department of Revenue; and (2) make technical changes. Representative Bryant 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, Bryant, Butler, Farnum, Magee, McMahan, Mincey, Schlegel, White, and Willard voted yea.

No action was taken on House Bill No. 426.

Witness cards submitted by individuals who did not speak are as follows: 6 in support. Witness cards are included in the committee records.

**House Bill No. 483 by Representative Magee**

Representative Magee presented House Bill No. 483, which provides relative to the rehabilitation of historic structures tax credit.

Representative Magee offered an amendment to specify that the historic structures in rural areas to become eligible for the credit pursuant to proposed law shall meet requirements for historic structures otherwise provided in present law and proposed law. Representative Magee offered a motion to adopt the proposed amendment. Without objection, the amendment was adopted by a vote of 10 yeas and 0 nays. Representatives Bishop, Beaulieu, Bryant, Farnum, Magee, McMahan, Mincey, Schlegel, White, and Willard voted yea.

Mr. Kenny Havard, parish president, West Feliciana Parish, 5498 US Highway 61, St. Francisville, Louisiana 70775, (225) 721-7949, spoke in support of House Bill No. 483.

Mr. Jady Regard, chief nut officer, Cane River Pecans, 1618 Mrytle Place, Lafayette, Louisiana 70506, (337) 519-9478, spoke in support of House Bill No. 483.

Mr. Brian Davis, Louisiana Trust for Historic Preservation, 315 Charlie McCain Road, West Monroe, Louisiana 71292, (409) 771-1973, spoke in support of House Bill No. 483.

Ms. Kristin Sanders, assistant secretary, Louisiana Department of Culture, Recreation, and Tourism (CRT), 1051 North 3<sup>rd</sup> Street, Baton Rouge, Louisiana 70802, (225) 342-8200, spoke for information only on House Bill No. 483.

No action was taken on House Bill No. 483.

Witness cards submitted by individuals who did not speak are as follows: 7 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: 2 in support. Copies of these statements are included in the committee records.

**House Bill No. 513 by Representative Magee**

Representative Magee presented House Bill No. 513, which establishes an insurance premium tax credit for retaliatory taxes paid by certain domestic insurers.

Mr. Steven Friedman, president of finances and investments, Pan-American Life Insurance Group, 601 Poydras Street, New Orleans, Louisiana 70130, (504) 566-3880, spoke in support of House Bill No. 513.

*Representative Beaulieu in the chair.*

No action was taken on House Bill No. 513.

Witness cards submitted by individuals who did not speak are as follows: 9 in support. Witness cards are included in the committee records.

*Chairman Bishop in the chair.*

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

There was no other business.

#### **V. ANNOUNCEMENTS**

Chairman Bishop announced that House Bill No. 411 and 562 will not be discussed at today's meeting.

#### **VI. ADJOURNMENT**

Representative Beaulieu offered a motion to adjourn. Without objection, the motion passed by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Farnum, Landry, McMahan, Mincey, Orgeron, Phelps, Schlegel, White, and Willard voted yea.

The meeting was adjourned at 12:31 p.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means