

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

Minutes of Meeting  
2023 Regular Session  
May 8, 2023

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:10 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 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 Marcus Anthony Bryant  
Representative Rhonda Gaye Butler  
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. 408 by Representative Willard**

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.

Ms. Anne Villa, undersecretary, Louisiana Economic Development (LED), 617 North 3<sup>rd</sup> Street, Baton Rouge, Louisiana 70802, (225) 342-5395, spoke for information only on House Bill No. 408.

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.

Ms. Makesha Judson, director of Governmental Affairs/Legislative Liaison, Louisiana Economic Development (LED), 617 North 3<sup>rd</sup> Street, Baton Rouge, Louisiana 70802, (225) 773-2445, spoke for information only on House Bill No. 408.

Representative Willard offered a conceptual amendment to remove extension of the sunset date of the tax credit program for research expenditures incurred, SBTT Program funds received, or SBIR Grant funds received. Representative Willard offered a motion to adopt the proposed amendment. Without objection, the amendment was adopted by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Representative Willard offered a motion to report House Bill No. 408 with amendments. Without objection, House Bill No. 408 was reported with amendments by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, DeVillier, 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: 10 in support. Witness cards are included in the committee records.

**House Bill No. 620 by Representative Freiberg**

Representative Freiberg presented House Bill No. 620, which levies a tax on retail sales of cannabis and dedicates revenues derived from the tax.

Mr. Peter Robins-Brown, executive director, Louisiana Progress Action, 650 North 6<sup>th</sup> Street, Baton Rouge, Louisiana 70802, (504) 256-8196, spoke in support of House Bill No. 620 and provided a handout, Exhibit A, which is included in the committee records.

Representative Bishop offered amendments which: (1) authorize the La. Department of Revenue to require electronic filing of tax returns, reports, and payments by cannabis retailers; (2) require cannabis retailers to furnish to the La. Department of Revenue a bond in an amount of not less than \$5,000 guaranteeing payment of taxes, interest, and penalties levied pursuant to proposed law; (3) within the justice system funding provisions of proposed law, provide for consistency in references to fees and costs imposed by court systems; (4) establish reporting requirements for the justice system funding program provided for in proposed law; and (5) 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, Bourriaque, DeVillier, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Mr. Kevin Richard, secretary, Louisiana Department of Revenue (DOR), 617 North 3<sup>rd</sup> Street, Baton Rouge, Louisiana 70802, (225) 219-2704, spoke for information only on House Bill No. 620.

*Representative Riser in the chair.*

Ms. RuthAnne Oakey-Frost, policy director, Louisiana Policy Institute for Children, P.O. Box 13552, New Orleans, Louisiana 70185, (801) 725-4557, spoke in support of House Bill No. 620.

Ms. Merrilee Montgomery, Louisiana Progress Action, 650 North 6<sup>th</sup> Street, Baton Rouge, Louisiana 70802, (229) 603-2706, spoke in support of House Bill No. 620.

Mr. Nathaniel Dela-Pena, Louisiana Progress Action, 650 North 6<sup>th</sup> Street, Baton Rouge, Louisiana 70802, (318) 446-0907, spoke in support of House Bill No. 620.

Dr. Will Hall, executive editor, Louisiana Baptist Office of Public Policy, 1250 MacArthur Drive, Alexandria, Louisiana 71303, (318) 449-4348, spoke in opposition to House Bill No. 620.

Representative Landry offered a motion to report House Bill No. 620 with amendments, to which Representative Farnum objected. The administrative assistant called the roll, and the motion failed to pass by a vote of 6 yeas and 8 nays. Representatives Bishop, LaCombe, Landry, Orgeron, Phelps,

and Willard voted yea. Representatives Bourriaque, DeVillier, Farnum, McMahan, Mincey, Riser, Schlegel, and White voted nay.

Witness cards submitted by individuals who did not speak are as follows: 10 in support and 1 for information only. Witness cards are included in the committee records.

#### **House Bill No. 619 by Representative Landry**

Representative Landry presented House Bill No. 619, which provides for applicability of sales tax to sales of admissions to certain museums.

Mr. Danny Ford, Louisiana Music Museum, 532 Spanish Town Road, Baton Rouge, Louisiana 70802, (225) 247-4100, spoke in support of House Bill No. 619.

Representative Landry offered a motion to report House Bill No. 619 favorably. Without objection, House Bill No. 619 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, 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: 1 in support. Witness cards are included in the committee records.

#### **House Concurrent Resolution No. 55 by Representative Firment**

Representative Firment presented House Concurrent Resolution No. 55, which memorializes congress to pass legislation allowing for tax-advantaged emergency savings accounts.

Representative Willard offered a motion to report House Concurrent Resolution No. 55 favorably. Without objection, House Concurrent Resolution No. 55 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

#### **House Bill No. 631 by Representative Nelson**

Representative Nelson presented House Bill No. 631, which provides with respect to the sourcing of sales for purposes of calculating Louisiana income.

Mr. Kevin Richard, secretary, Louisiana Department of Revenue (DOR), 617 North 3<sup>rd</sup> Street, Baton Rouge, Louisiana 70802, (225) 219-2704, spoke for information only on House Bill No. 631.

Representative Riser offered amendments which: (1) delete provisions related to the sale, rental, lease, or license of tangible personal property and references to the rental, lease, or license of

immovable property and the lease or license of intangible property for purposes of assigning sales to La.; and (2) make technical changes. Representative Riser 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, Bourriaque, Farnum, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Representative DeVillier offered a motion to report House Bill No. 631 with amendments. Without objection, House Bill No. 631 was reported with amendments by a vote of 10 yeas and 0 nays. Representatives Bourriaque, DeVillier, Farnum, Landry, McMahan, Orgeron, 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 record.

#### **House Bill No. 518 by Representative Cormier**

Representative Cormier presented House Bill No. 518, which provides for establishment of substantial nexus for purposes of income tax administration.

Representative Riser offered an amendment to 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, DeVillier, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Representative Riser offered a motion to voluntarily defer action on House Bill No. 518. Without objection, action on House Bill No. 518 was voluntarily deferred by a vote of 10 yeas and 0 nays. Representatives Bourriaque, DeVillier, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, White, and Willard voted yea.

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

#### **House Resolution No. 75 by Representative Bourriaque**

Representative Bourriaque presented House Resolution No. 75, which requests a study concerning the process for taxpayer appeals of property assessments at the parish level.

Representative Bourriaque offered an amendment to change provisions regarding solicitation of input from taxpayers in the study effort from mandatory to permissive. Representative Bourriaque offered a motion to adopt the proposed amendment. Without objection, the amendment was adopted

by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Representative Bourriaque offered a motion to report House Resolution No. 75 with amendments. Without objection, House Resolution No. 75 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, 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.

#### **House Bill No. 629 by Representative Beullieu**

On behalf of Representative Beullieu, Representative Bishop presented House Bill No. 629, which exempts from local sales and use taxes certain prescription drugs administered by topical system in medical clinics.

Ms. MaryBeth Wilkerson, government relations coordinator, Averitas Pharma, 450 Laurel Street, Suite 1900, Baton Rouge, Louisiana 70802, (256) 366-4517, spoke in support of House Bill No. 629.

Dr. Lizandra Marcondes, vice president of medical affairs, Averitas Pharma, 360 Mount Kemble Avenue, Morristown, New Jersey 07960, (561) 303-7721, spoke in support of House Bill No. 629.

Representative Bishop offered a motion to report House Bill No. 629 favorably. Without objection, House Bill No. 629 was reported favorably by a vote of 12 yeas and 0 nays. Representatives Bishop, Bourriaque, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, 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.

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

There was no other business.

#### **V. ANNOUNCEMENTS**

There were no announcements.

## **VI. ADJOURNMENT**

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

The meeting was adjourned at 11:22 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means