

House Committee on Ways and Means

Minutes of Meeting
2023 Regular Session
May 15, 2023

I. CALL TO ORDER

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 10:03 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 Phillip R. DeVillier
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 Les Farnum
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. 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 in the form of a substitute bill. Representative Beaulieu offered a motion to adopt the substitute bill. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, McMahan, Orgeron, Riser, Schlegel, White, and Willard voted yea.

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. 386.

Representative Beaulieu offered a motion to report House Bill No. 386 by substitute. Without objection, House Bill No. 386 was reported by substitute by a vote of 12 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, DeVillier, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, 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. 622 by Representative Beaulieu

Representative Beaulieu presented House Bill No. 622, which increases the net operating loss deduction allowed for tax year 2023 and thereafter.

Representative Beaulieu offered amendments to revise proposed law to provide that, for any taxable year beginning on or after Jan. 1, 2023, the net operating loss deduction allowed for a corporation shall be 80% of its net operating loss carryover to that year. Representative Beaulieu 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, Butler, DeVillier, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

Mr. Kevin Richard, secretary, Louisiana Department of Revenue (DOR), 617 North 3rd Street, Baton Rouge, Louisiana 70802, (225) 219-2704, spoke for information only on House Bill No. 622.

Mr. Ben Vincent, economist, Legislative Fiscal Office (LFO), 900 North 3rd Street, 18th floor, Baton Rouge, Louisiana 70804, (225) 342-7233, spoke for information only on House Bill No. 622.

Representative Beaulieu offered a motion to voluntarily defer action on House Bill No. 622. Without objection, action on House Bill No. 622 was voluntarily deferred by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Butler, DeVillier, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 3 in support and 1 in opposition. Witness cards are included in the committee records.

House Bill No. 452 by Representative Bourriaque

Representative Beaulieu in the chair.

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) delete proposed law requiring that the tax credits provided for in proposed law be taken in equal installments each year over a period of six years; (2) delete proposed law limiting the total amount of tax credits to be awarded by the La. Housing Corp. to no more than \$100,000,000 in any calendar year; provide instead that the total amount of tax credits to be granted by the La. Housing Corp. shall not exceed \$5,000,000 in any state fiscal year and that granting of credits is on first-come, first-served basis; (3) change the date beyond which no credits provided for in proposed law will be granted from Dec. 31, 2029, to June 30, 2026; and (4) stipulate that the granting of any credits authorized by proposed law shall be subject to appropriation by the legislature for this specific purpose.

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 Beaulieu, Bourriaque, Butler, DeVillier, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

Representative Bourriaque offered a motion to report House Bill No. 452 with amendments. Without objection, House Bill No. 452 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, DeVillier, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

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. 443 by Representative Edmonds

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

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; (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); and (6) add prohibition for a taxpayer to claim the credit established pursuant to proposed law and the deduction provided for in present law for the adoption of the same child.

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 Beaulieu, Bourriaque, Butler, DeVillier, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, and Schlegel voted yea.

Representative Beaulieu offered a motion to report House Bill No. 443 with amendments. Without objection, House Bill No. 443 was reported with amendments by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, DeVillier, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, 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.

Representative Riser in the chair.

House Bill No. 483 by Representative Magee

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

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. Stacey Pfingsten, executive director, Louisiana Landmarks Society, 1440 Moss Street, New Orleans, Louisiana 70119, (504) 482-0312, spoke in support of House Bill No. 483.

Representative Bourriaque offered a motion to report House Bill No. 483 with amendments. Without objection, House Bill No. 483 was reported with amendments by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, and Schlegel voted yea.

Witness cards submitted by individuals who did not speak are as follows: 18 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: 11 in support. Copies of these statements are included in the committee records.

House Bill No. 513 by Representative Magee

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

Mr. Jim Patterson, vice president of government relations, Louisiana Association of Business and Industry (LABI), 500 Main Street, Baton Rouge, Louisiana 70802, (225) 928-5388, spoke in support of House Bill No. 513.

Representative Beaulieu offered a motion to report House Bill No. 513 favorably. Without objection, House Bill No. 513 was reported favorably by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Landry, McMahan, Orgeron, Phelps, Riser, Schlegel, and White voted yea.

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

IV. OTHER BUSINESS

To review and approve the third party convenience fee schedule for certain online transactions pursuant to R.S. 49:316.1 for the Office of Motor Vehicles

Mr. Keith Neal, assistant deputy commissioner, Louisiana Office of Motor Vehicles (OMV), 7979 Independence Boulevard, Baton Rouge, Louisiana 70806, (225) 505-3322, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit A, which is included in the committee records.

Mr. Jason Stelzer, general manager, Tyler Technologies, 232 3rd Street, Suite 200, Baton Rouge, Louisiana 70801, (225) 324-1354, spoke for information only regarding the review and approval for third-party convenience fee schedules.

Representative Beaulieu offered a motion to approve. Without objection, the motion passed by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

To review and approve the third party convenience fee schedule for certain online transactions pursuant to R.S. 49:316.1 for the Louisiana Board of Pharmacy

Mr. Joe Fontenot, executive director, Louisiana Board of Pharmacy, 3388 Brentwood Drive, Baton Rouge, Louisiana 70809, (225) 925-6481, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit B, which is included in the committee records.

Mr. Jason Stelzer, general manager, Tyler Technologies, 232 3rd Street, Suite 200, Baton Rouge, Louisiana 70801, (225) 324-1354, spoke for information only regarding the review and approval for third-party convenience fee schedules.

Representative Beaulieu offered a motion to approve. Without objection, the motion passed by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, DeVillier, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

To review and approve the third party convenience fee schedule for certain online transactions pursuant to R.S. 49:316.1 for the Department of Public Safety

Lieutenant Colonel Greg Graphia, chief administrative officer, Louisiana Department of Public Safety (DPS), 7979 Independence Boulevard, Baton Rouge, Louisiana 70806, (225) 925-6032, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit C, which is included in the committee records.

Mr. Jason Stelzer, general manager, Tyler Technologies, 232 3rd Street, Suite 200, Baton Rouge, Louisiana 70801, (225) 324-1354, spoke for information only regarding the review and approval for third-party convenience fee schedules.

Representative Beaulieu offered a motion to approve. Without objection, the motion passed by a vote of 13 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, DeVillier, LaCombe, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

To review and approve the third party convenience fee schedule for certain online transactions pursuant to R.S. 49:316.1 for the State Plumbing Board of Louisiana

Ms. Ashley Tullier, executive director, State Plumbing Board of Louisiana, 11304 Cloverland Avenue, Baton Rouge, Louisiana 70809, (225) 756-3434, spoke for information only regarding the review and approval for third-party convenience fee schedules and provided a handout, Exhibit D, which is included in the committee records.

Representative Beaulieu offered a motion to approve. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, DeVillier, LaCombe, Landry, Orgeron, Phelps, Riser, Schlegel, and Willard voted yea.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

Representative Phelps offered a motion to adjourn. Without objection, the motion passed by a vote of 10 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Landry, McMahan, Orgeron, Phelps, Riser, Schlegel, and White voted yea.

The meeting was adjourned at 11:04 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop
House Committee on Ways and Means