

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

Minutes of Meeting  
2023 Regular Session  
May 16, 2023

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

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 6:56 p.m. in Room 5, 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 Les Farnum  
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 Jeremy S. LaCombe  
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

**III. DISCUSSION OF LEGISLATION****House Bill No. 330 by Representative Mike Johnson**

Representative Mike Johnson presented House Bill No. 330, which exempts from state and local sales and use tax agricultural fencing materials and trailers acquired by commercial farmers.

Representative Bishop offered amendments which: (1) delete all instances of "lease or rental" in proposed law; (2) delete proposed law providing a tax exemption for the acquisition of trailers. Delete the defined term "trailer" and its corresponding definition from proposed law; (3) revise the definition of "agricultural fencing materials" for purposes of proposed law; (4) remove the tax exemption provided for in proposed law from present law establishing a state sales tax levy of 2.00% (R.S. 47:302); retain the exemption, as otherwise provided in proposed law, within the levies in present law comprising the remainder of the state's overall sales tax (R.S. 47:321, 321.1, and 331 and R.S. 51:1286 which provide, collectively for a 2.45% sales tax); 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 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Dr. Mike Strain, commissioner, Louisiana Department of Agriculture and Forestry (LDAF), 900 North 3<sup>rd</sup> Street, 3<sup>rd</sup> floor, Baton Rouge, Louisiana 70804, (225) 922-1233, spoke for information only on House Bill No. 330.

Representative Bryant offered a motion to report House Bill No. 330 with amendments. Without objection, House Bill No. 330 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, White, and Willard voted yea.

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

**House Bill No. 127 by Representative Hughes**

Representative Hughes presented House Bill No. 127, which exempts from state excise and sales and use taxes items given free of charge as samples at conventions, trade shows, and similar events.

Mr. Kevin Ferguson, vice president, New Orleans & Company, 2020 St. Charles Avenue, New Orleans, Louisiana 70130, (504) 566-5041, spoke in support of House Bill No. 127.

Representative Bishop offered amendments which: (1) limit proposed law such that the tax exemptions provided therein would apply only to items furnished at no charge as samples in business-to-business exchanges at, or in conjunction with, conferences, conventions, expositions, trade shows, or similar events; (2) define "business-to-business exchange", for purposes of proposed law, as the distribution by a business of free samples in a limited quantity to another business as part of a genuine effort to sell or market a product to that business; and (3) delete provisions causing a tax exemption provided in proposed law to apply to use tax.

Representative Bishop offered a motion to adopt the proposed amendments. Without objection, the amendments were adopted by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Schlegel, White, and Willard voted yea.

Representative Willard offered a motion to report House Bill No. 127 with amendments. Without objection, House Bill No. 127 was reported with amendments by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, 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.

#### **House Bill No. 411 by Representative Glover**

Representative Glover presented House Bill No. 411, which expands the types of investments eligible for the insurance premium tax credit.

Representative Willard offered a motion to report House Bill No. 411 favorably. Without objection, House Bill No. 411 was reported favorably by a vote of 15 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

#### **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.

*Representative Beaulieu in the chair.*

Representative Landry offered amendments which: (1) reduce the limit on the total amount of credits that may be issued annually pursuant to proposed law from \$5,000,000 to \$500,000; and (2) delete provisions terminating proposed law on Dec. 31, 2027; provide instead that no credits authorized by proposed law may be claimed for any taxable year beginning after Dec. 31, 2027. Representative Landry 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, Butler, DeVillier, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, and Willard voted yea.

Representative Landry offered a motion to report House Bill No. 247 with amendments. Without objection, House Bill No. 247 was reported with amendments by a vote of 12 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, 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.

#### **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 Bosworth, advocacy director, Coalition to Restore Coastal Louisiana, 3801 Canal Street, New Orleans, Louisiana 70119, (225) 287-8441, spoke in support of House Bill No. 255.

Representative Landry offered amendments which: (1) limit the total amount of credits that may be issued annually pursuant to proposed law to \$100,000; and (2) provide that no credits authorized by proposed law may be claimed for any taxable year beginning after Dec. 31, 2028. Representative Landry 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, DeVillier, Farnum, Landry, McMahan, Orgeron, Schlegel, and Willard voted yea.

Representative DeVillier offered a motion to report House Bill No. 255 with amendments. Without objection, House Bill No. 255 was reported with amendments by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Schlegel, and Willard voted yea.

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: 1 for information only. Copies of these statements are included in the committee records.

### **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.

Representative Schlegel offered a motion to report House Bill No. 32 favorably. Without objection, House Bill No. 32 was reported favorably by a vote of 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Schlegel, 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.

### **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 13 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, DeVillier, Farnum, Landry, McMahan, Mincey, Orgeron, Schlegel, and Willard voted yea.

The meeting was adjourned at 7:48 p.m.

Respectfully submitted,

Chairman Stuart J. Bishop  
House Committee on Ways and Means