

House Committee on Ways and Means

Minutes of Meeting
2023 Regular Session
May 30, 2023

I. CALL TO ORDER

Representative Stuart J. Bishop, chairman of the House Committee on Ways and Means, called the meeting to order at 9:01 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 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
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

Representative Riser in the chair.

Senate Bill No. 166 by Senator Jackson

On behalf of Senator Jackson, Representative Bishop presented Senate Bill No. 166, which authorizes the division of administration to waive local match requirements for certain non-state entity projects.

Representative Riser offered an amendment to change the population of a parish that may qualify for the match waiver in proposed law from a population of less than 6,000 to a population of 7,500 or less. Representative Riser 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, Farnum, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Ms. Jennifer Vidrine, president, Louisiana Municipal Association (LMA), P.O. Box 795, Ville Platte, Louisiana 70586, (337) 831-0831, spoke in support of Senate Bill No. 166.

Representative Bishop offered a motion to report Senate Bill No. 166 with amendments. Without objection, Senate Bill No. 166 was reported with amendments by a vote of 14 yeas and 0 nays. Representatives Bishop, Beaulieu, Bourriaque, Bryant, Butler, Farnum, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Witness card 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.

Senate Bill No. 75 by Senator Connick

On behalf of Senator Connick, Mr. Luke Morris, deputy secretary, Louisiana Department of Revenue (DOR), 617 North 3rd Street, Baton Rouge, Louisiana 70802, (985) 662-8411, presented Senate Bill No. 75, which provides relative to the assessment of taxes by the Department of Revenue.

Representative Orgeron offered a motion to report Senate Bill No. 75 favorably. Without objection, Senate Bill No. 75 was reported favorably by a vote of 13 yeas and 0 nays. Representatives

Bourriaque, Bryant, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Senate Bill No. 118 by Senator Harris

On behalf of Senator Harris, Representative Willard presented Senate Bill No. 118, which extends the sunset of the Louisiana Tax Free Shopping Program.

Representative Willard offered a motion to report Senate Bill No. 118 favorably. Without objection, Senate Bill No. 118 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

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

Senate Bill No. 108 by Senator Harris

On behalf of Senator Harris, Representative Willard presented Senate Bill No. 108, which provides relative to the Angel Investor Tax Credit Program.

Representative Willard offered a motion to report Senate Bill No. 108 favorably. Without objection, Senate Bill No. 108 was reported favorably by a vote of 14 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Bryant, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Phelps, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 11 in support and 1 for information only. Witness cards are included in the committee records.

Senate Bill No. 225 by Senator Pope

On behalf of Senator Pope, Representative Mincey presented Senate Bill No. 225, which authorizes the city of Denham Springs to levy a hotel occupancy tax.

Representative Mincey offered conceptual amendments which: (1) change the rate of the tax to be levied on occupancy from 6.75% of the rent or fee charged for occupancy to not exceed 6.75% of the rent or fee charged for occupancy; and (2) add the purpose of dedicating the proceeds of the tax to fund salaries and benefits for employees of the fire department and the police department is to promote visitation and tourism within the city of Denham Springs by enhancing public safety.

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

Representative Beaulieu offered a conceptual amendment to change the definition of "hotel" in proposed law to be the same as how the term is defined in present law (R.S. 47:301(6)) and delete the definition in proposed law of "short-term rentals". 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 Beaulieu, Bourriaque, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Representative Beaulieu offered a conceptual amendment to lower the rate of the tax to be levied on occupancy to not exceed 4%. Representative Beaulieu offered a motion to adopt the proposed amendments, to which Representative Mincey objected. After further discussion, Representative Beaulieu withdrew the conceptual amendment. No vote was taken.

Mr. John Gillespie, captain, Denham Springs Police Department, 447 Lamm Street, Denham Springs, Louisiana 70726, (225) 270-5637, spoke in support of Senate Bill No. 225.

Mr. Dan Mobley, interim president/CEO, Louisiana Travel Association (LTA), 14141 Airline Highway, Suite 1Q, Baton Rouge, Louisiana 70817, (225) 229-6086, spoke in opposition to Senate Bill No. 225.

Mr. Bill Langkopp, executive vice president, Louisiana Hotel and Lodging Association (AHLA), 201 St. Charles Avenue, Suite 114-103, New Orleans, Louisiana 70170, spoke in opposition to Senate Bill No. 225.

Representative Mincey offered a motion to report Senate Bill No. 225 with amendments. Without objection, Senate Bill No. 225 was reported with amendments by a vote of 11 yeas and 0 nays. Representatives Bourriaque, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Witness cards submitted by individuals who did not speak are as follows: 5 in support. Witness cards are included in the committee records.

House Resolution No. 202 by Representative Firmant

Representative Firmant presented House Resolution No. 202, which memorializes the United States Congress to pass bipartisan legislation allowing for tax exclusion of amounts received from state-based catastrophe loss mitigation programs.

Representative Riser offered an amendment to make a technical change. 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, Butler, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, White, and Willard voted yea.

Representative Bourriaque offered a motion to report House Resolution No. 202 with amendments. Without objection, House Resolution No. 202 was reported with amendments by a vote of 10 yeas and 0 nays. Representatives Bourriaque, Butler, Farnum, Landry, McMahan, Orgeron, Riser, Schlegel, White, and Willard voted yea.

IV. OTHER BUSINESS

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

Mr. Kevin Richard, secretary, Louisiana Department of Revenue (DOR), 617 North 3rd Street, Baton Rouge, Louisiana 70802, (225) 819-9971, 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.

Representative Riser offered a motion to approve. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, and White voted yea.

V. ANNOUNCEMENTS

There were no announcements.

VI. ADJOURNMENT

Representative Butler offered a motion to adjourn. Without objection, the motion passed by a vote of 11 yeas and 0 nays. Representatives Beaulieu, Bourriaque, Butler, Farnum, Landry, McMahan, Mincey, Orgeron, Riser, Schlegel, and White voted yea.

The meeting was adjourned at 10:05 a.m.

Respectfully submitted,

Chairman Stuart J. Bishop
House Committee on Ways and Means