

ROLL CALL AND RECORD VOTE**Committee:** Ways and Means**Location:** Room 6**Date/Time:** 04/28/25 9:00 a.m.**Staff:** Jacob Wilkinson, Committee Administrative Assistant
Alison Pryor, Senior Attorney
Drew Murray, Legislative Analyst
Janet Anthony, Sergeant at Arms

Roll Call:	16	Convened:	09:07 AM
Number of Members:	18	Adjourned:	12:48 PM
Quorum:	10		

Emerson, Julie	Present	
Brass, Ken	Present	
Bamburg, Jr., Dennis	Present	
Bayham, Jr., Michael Robert	Present	
Billings, Beth Anne	Present	
Bryant, Marcus Anthony	Present	
Echols, Michael Charles	Present	
Farnum, Les	Present	
Gallé, Jr., Jack "Jay" William		Absent
Henry, Chance Keith	Present	
Johnson, C. Travis	Present	
LaCombe, Jeremy	Present	
Landry, Mandie	Present	
McMahen, Wayne	Present	
Orgeron, Joseph A.	Present	
Wilder, III, Roger William	Present	
Willard, Matthew	Present	
Young, Rashid Armand		Absent

HB129 by ECHOLS

Establishes a corporate income tax credit for certain broker-dealer financial businesses

Motion made by: Echols, Michael Charles**Motion:** Defer Voluntary**Vote:** 10-0**Vote Date:** 4/28/2025 11:29:30 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB129 by ECHOLS**Final Action:** Defer Voluntary. (10-0)**HB211 by MANDIE LANDRY**

Modifies the definition of "eligible transaction" for purposes of the firearm safety device purchase tax credit

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 11-0**Vote Date:** 4/28/2025 12:26:09 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB211 by MANDIE LANDRY**Final Action:** Defer Voluntary. (11-0)**HB233 by ECHOLS**

Establishes an income tax credit for certain pharmaceutical and medicine manufacturers

Motion made by: Echols, Michael Charles**Motion:** Defer Voluntary**Vote:** 10-0**Vote Date:** 4/28/2025 11:33:57 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB233 by ECHOLS**Final Action:** Defer Voluntary. (10-0)**HB328 by FIRMENT**

Establishes a tax credit for the installation of dashboard cameras and telematics systems in certain commercial vehicles

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 12-0**Vote Date:** 4/28/2025 11:03:47 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB328 by FIRMENT**Final Action:** Defer Voluntary. (12-0)**HB330 by JORDAN**

Establishes an income tax credit for annual homeowners' insurance premiums paid in excess of a certain amount

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 10-0**Vote Date:** 4/28/2025 12:10:25 PM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB330 by JORDAN**Final Action:** Defer Voluntary. (10-0)

HB331 by JORDAN

Establishes an income tax credit for certain amount of annual auto insurance premiums paid by a taxpayer

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 11-0**Vote Date:** 4/28/2025 12:19:01 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB331 by JORDAN**Final Action:** Defer Voluntary. (11-0)**HB383 by BRASS**

Postpones the termination of a tax credit for C-corporations for local inventory taxes paid but reduces the amount of the credit for those taxpayers

Amendment: HCAHB383 2709 1743**Motion made by:** Echols, Michael Charles**AMD Motion:** Adopt**Vote:** 10-0**Vote Date:** 4/28/2025 11:07:34 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Echols, Michael Charles	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

Motion made by: Echols, Michael Charles**Motion:** Defer Voluntary**Vote:** 10-0**Vote Date:** 4/28/2025 11:17:31 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Echols, Michael Charles	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB383 by BRASS**Final Action:** Defer Voluntary. (10-0)

HB389 by JACKSON

Extends the duration of the La. Youth Jobs Tax Credit program and provides relative to eligibility factors associated with the program

Motion made by: Brass, Ken

Motion: Defer Voluntary

Vote: 10-0

Vote Date: 4/28/2025 11:45:18 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB389 by JACKSON

Final Action: Defer Voluntary. (10-0)

HB472 by EMERSON

(Constitutional Amendment) Revises Article VII of the Constitution of La.

Amendment: HCAHB472 2549 1718

Motion made by: Brass, Ken

AMD Motion: Adopt

Vote: 10-0

Vote Date: 4/28/2025 9:15:36 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea

Motion made by: Henry, Chance Keith

Motion: By Substitute

Vote: 13-0

Vote Date: 4/28/2025 9:19:30 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea

HB472 by EMERSON

Final Action: Reported by substitute. (13-0)

HB473 by EMERSON

(Constitutional Amendment) Provides relative to the application of state monies to the unfunded accrued liability of the Teachers' Retirement System of La.

Motion made by: Echols, Michael Charles

Motion: Favorably

Vote: 15-0

Vote Date: 4/28/2025 9:45:55 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB473 by EMERSON

Final Action: Reported favorably. (15-0)

HB475 by FIRMENT

Increases the maximum amount of insurance premium tax credits for retaliatory taxes paid by certain domestic insurers that may be claimed in a fiscal year and extends the sunset date of the credit

Amendment: HCAHB475 416 1734

Motion made by: Brass, Ken

AMD Motion: Adopt

Vote: 12-0

Vote Date: 4/28/2025 10:34:17 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Johnson, C. Travis	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea

Motion made by: Brass, Ken

Motion: Defer Voluntary

Vote: 14-0

Vote Date: 4/28/2025 10:41:21 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB475 by FIRMENT

Final Action: Defer Voluntary. (14-0)

HB484 by ZERINGUE

Provides for eligibility requirements for students participating in the student tuition organization tax credit program

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 11-0**Vote Date:** 4/28/2025 11:49:39 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB484 by ZERINGUE**Final Action:** Defer Voluntary. (11-0)**HB491 by CHARLES OWEN**

Establishes a tax credit for costs of developing carbon sequestration wells where carbon sequestration is subsequently prohibited by local ordinance

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 11-0**Vote Date:** 4/28/2025 11:59:57 AM

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB491 by CHARLES OWEN**Final Action:** Defer Voluntary. (11-0)**HB533 by CARVER**

Establishes the Work-Based Learning Tax Credit for employment of apprentices, interns, and youth workers

Motion made by: Brass, Ken**Motion:** Defer Voluntary**Vote:** 11-0**Vote Date:** 4/28/2025 12:47:47 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB533 by CARVER**Final Action:** Defer Voluntary. (11-0)

HB594 by CHANCE HENRY

Establishes a flat rate of insurance premium tax and repeals certain insurance premium tax credits and exemptions

Amendment: HCAHB594 2709 1752**Motion made by:** Brass, Ken**AMD Motion:** Adopt**Vote:** 14-2**Vote Date:** 4/28/2025 10:14:01 AM**Objection by:** Willard, Matthew

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Nay
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Nay

Motion made by: Bayham, Jr., Michael Robert**Motion:** With Amendments**Vote:** 10-4**Vote Date:** 4/28/2025 10:29:59 AM**Objection by:** Willard, Matthew

Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Nay
Echols, Michael Charles	
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Nay
LaCombe, Jeremy	Yea
Landry, Mandie	Nay
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Nay

HB594 by CHANCE HENRY**Final Action:** Reported with amendments. (10-4)**HB667 by EMERSON**

Authorizes an income tax deduction for taxpayers sixty-five years of age and older

Amendment: HCAHB667 416 1737**Motion made by:** Brass, Ken**AMD Motion:** Adopt**Vote:** 12-2**Vote Date:** 4/28/2025 10:00:21 AM**Objection by:** Willard, Matthew

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Nay
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Nay

HB667 by EMERSON

Authorizes an income tax deduction for taxpayers sixty-five years of age and older

Motion made by: Bayham, Jr., Michael Robert

Motion: With Amendments

Vote: 15-0

Vote Date: 4/28/2025 10:03:50 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Echols, Michael Charles	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB667 by EMERSON

Final Action: Reported with amendments. (15-0)

Motion made by: Farnum, Les

Motion: Adjourn

Vote: 11-0

Vote Date: 4/28/2025 12:48:00 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Johnson, C. Travis	Yea
McMahen, Wayne	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea
