

ROLL CALL AND RECORD VOTE

Committee: Ways and Means

Location: Room 6

Date/Time: 05/05/25 9:00 a.m.

Staff: Jacob Wilkinson, Committee Administrative Assistant
Alison Pryor, Senior Attorney
Drew Murray, Legislative Analyst
Angela McKnight, Sergeant at Arms
Janet Anthony, Sergeant at Arms

Roll Call:18

Number of Members:18

Quorum:10

Convened: 09:17 AM
Adjourned: 02:54 PM

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	Present
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	Present

HB133 by WILLARD

Increases the amount of the earned income tax credit

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote: 10-0

Vote Date: 5/5/2025 12:29:39 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	Yea
Farnum, Les	Yea
Henry, Chance Keith	Yea
Landry, Mandie	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Willard, Matthew	Yea

HB133 by WILLARD

Final Action: Defer Voluntary. (10-0)

HB184 by CHARLES OWEN

Authorizes an individual income tax deduction for certain amounts a taxpayer receives through hardship distributions from retirement accounts

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote: 10-0

Vote Date: 5/5/2025 11:37:58 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Gallé, Jr., Jack "Jay" William	Yea
Johnson, C. Travis	Yea
LaCombe, Jeremy	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea

HB184 by CHARLES OWEN

Final Action: Defer Voluntary. (10-0)

HB194 by BAYHAM

Authorizes an income tax deduction for certain taxpayers' overtime compensation

Amendment: HCAHB194 2709 2168

Motion made by: Bayham, Jr., Michael Robert

AMD Motion: Adopt

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 2:53:19 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Bryant, Marcus Anthony	Yea
		Gallé, Jr., Jack "Jay" William	Yea
		LaCombe, Jeremy	Yea
		Landry, Mandie	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Young, Rashid Armand	Yea

Motion made by: Bayham, Jr., Michael Robert

Motion: Defer Voluntary

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 2:54:01 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Bryant, Marcus Anthony	Yea
		Gallé, Jr., Jack "Jay" William	Yea
		LaCombe, Jeremy	Yea
		Landry, Mandie	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Young, Rashid Armand	Yea

HB194 by BAYHAM

Final Action: Defer Voluntary. (13-0)

HB195 by BAYHAM

Authorizes an income tax deduction for certain amounts of tip income

Amendment: HCAHB195 2709 2169

Motion made by: Bayham, Jr., Michael Robert

AMD Motion: Adopt

Vote:	12-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 2:51:59 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Bryant, Marcus Anthony	Yea
		LaCombe, Jeremy	Yea
		Landry, Mandie	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Young, Rashid Armand	Yea

HB195 by BAYHAM

Authorizes an income tax deduction for certain amounts of tip income

Motion made by: Bayham, Jr., Michael Robert

Motion: Defer Voluntary

Vote: 13-0

Vote Date: 5/5/2025 2:52:49 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Gallé, Jr., Jack "Jay" William	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Young, Rashid Armand	Yea

HB195 by BAYHAM

Final Action: Defer Voluntary. (13-0)

HB198 by KNOX

Authorizes an income tax deduction for tip income earned by taxpayers at or below certain income levels

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote: 13-0

Vote Date: 5/5/2025 2:50:32 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Farnum, Les	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Young, Rashid Armand	Yea

HB198 by KNOX

Final Action: Defer Voluntary. (13-0)

HB211 by MANDIE LANDRY

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

Motion made by: Landry, Mandie

Motion: Favorably

Vote: 11-0

Vote Date: 5/5/2025 10:13:19 AM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Billings, Beth Anne	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

HB211 by MANDIE LANDRY

Final Action: Reported favorably. (11-0)

HB230 by WALTERS

Establishes an income tax credit for motor vehicle manufacturers and motor vehicle manufacturing suppliers

Motion made by: Emerson, Julie			
Motion:	Defer Voluntary		
Vote:	10-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 11:34:14 AM	Brass, Ken	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Gallé, Jr., Jack "Jay" William	Yea
		Johnson, C. Travis	Yea
		LaCombe, Jeremy	Yea
		Landry, Mandie	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea

HB230 by WALTERS

Final Action: Defer Voluntary. (10-0)

HB238 by MCFARLAND

Provides relative to tax benefits for adoption of children from foster care and donations to foster care charitable organizations

Motion made by: Willard, Matthew			
Motion:	Favorably		
Vote:	11-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 11:56:46 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	Yea
		Johnson, C. Travis	Yea
		LaCombe, Jeremy	Yea
		McMahen, Wayne	Yea
		Wilder, III, Roger William	Yea
		Willard, Matthew	Yea

HB238 by MCFARLAND

Final Action: Reported favorably. (11-0)

HB337 by WILLARD

Establishes an income tax credit for taxpayers who claim a dependent under the age of six

Motion made by: Emerson, Julie			
Motion:	Defer Voluntary		
Vote:	10-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 12:36:50 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Willard, Matthew	Yea

HB337 by WILLARD

Final Action: Defer Voluntary. (10-0)

HB414 by DEWITT

Exempts certain overtime compensation and income earned from tips from state income taxation

Amendment: HCAHB414 416 2046

Motion made by: Emerson, Julie

AMD Motion: Adopt

Vote:	12-0	Emerson, Julie	Yea
		Bamburg, Jr., Dennis	Yea
Vote Date:	5/5/2025 11:10:13 AM	Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	Yea
		LaCombe, Jeremy	Yea
		Landry, Mandie	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Willard, Matthew	Yea

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote:	12-0	Emerson, Julie	Yea
		Bamburg, Jr., Dennis	Yea
Vote Date:	5/5/2025 11:12:23 AM	Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	Yea
		LaCombe, Jeremy	Yea
		Landry, Mandie	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Willard, Matthew	Yea

HB414 by DEWITT

Final Action: Defer Voluntary. (12-0)

HB444 by MACK

Creates an injection tax for carbon dioxide sequestration

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote:	11-0	Emerson, Julie	Yea
		Brass, Ken	Yea
Vote Date:	5/5/2025 2:33:45 PM	Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Bryant, Marcus Anthony	Yea
		Farnum, Les	Yea
		LaCombe, Jeremy	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Young, Rashid Armand	Yea

HB444 by MACK

Final Action: Defer Voluntary. (11-0)

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

Motion made by: Henry, Chance Keith

Motion: With Amendments

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 10:09:46 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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: Reported with amendments. (13-0)

HB477 by FREIBERG

Authorizes university laboratory schools to participate in the student tuition organization tax credit program

Motion made by: Wilder, III, Roger William

Motion: Favorably

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 10:26:59 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

HB477 by FREIBERG

Final Action: Reported favorably. (13-0)

HB495 by GEYMANN

Limits the severance tax exemption for gas produced from horizontally drilled wells

Amendment: HCAHB495 2709 2143

Motion made by: Emerson, Julie

AMD Motion: Adopt

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 9:44:27 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

HB495 by GEYMANN

Limits the severance tax exemption for gas produced from horizontally drilled wells

Motion made by: Farnum, Les

Motion: With Amendments

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 10:05:10 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

HB495 by GEYMANN

Final Action: Reported with amendments. (13-0)

HB518 by GEYMANN

Provides relative to rates, computation, and administration of severance tax on oil, gas, and other natural resources

Motion made by: Emerson, Julie

Motion: Favorably

Vote:	12-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 10:07:06 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Henry, Chance Keith	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

HB518 by GEYMANN

Final Action: Reported favorably. (12-0)

HB533 by CARVER

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

Amendment: HCAHB533 2709 1736

Motion made by: Emerson, Julie

AMD Motion: Adopt

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 10:46:05 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

HB533 by CARVER

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

Amendment: HCAHB533 2709 2013

Motion made by: Emerson, Julie

AMD Motion: Adopt

Vote:	14-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 10:59:21 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

Motion made by: Brass, Ken

Motion: With Amendments

Vote:	14-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 11:05:28 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

HB533 by CARVER

Final Action: Reported with amendments. (14-0)

HB552 by SCHAMERHORN

Levies a tax on the operation of carbon capture and storage pipelines

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote:	10-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 2:46:58 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		LaCombe, Jeremy	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Young, Rashid Armand	Yea

HB552 by SCHAMERHORN

Final Action: Defer Voluntary. (10-0)

HB600 by GEYMANN

Reduces the rate of severance tax on oil produced from newly completed wells and provides relative to special rates on oil produced from certain limited-production wells

Motion made by: Orgeron, Joseph A.

Motion: Favorably

Vote:	13-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 9:42:10 AM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		Henry, Chance Keith	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

HB600 by GEYMANN

Final Action: Reported favorably. (13-0)

HB642 by WILDER

Repeals the earned income tax credit

Motion made by: Wilder, III, Roger William

Motion: Defer Voluntary

Vote:	10-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 1:11:08 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Willard, Matthew	Yea
		Young, Rashid Armand	Yea

HB642 by WILDER

Final Action: Defer Voluntary. (10-0)

HB671 by GLORIOSO

Establishes a tax credit for donations made to certain organizations serving victims of human trafficking

Motion made by: Emerson, Julie

Motion: Defer Voluntary

Vote:	10-0	Emerson, Julie	Yea
Vote Date:	5/5/2025 12:52:35 PM	Brass, Ken	Yea
		Bamburg, Jr., Dennis	Yea
		Bayham, Jr., Michael Robert	Yea
		Billings, Beth Anne	Yea
		Farnum, Les	Yea
		McMahen, Wayne	Yea
		Orgeron, Joseph A.	Yea
		Wilder, III, Roger William	Yea
		Young, Rashid Armand	Yea

HB671 by GLORIOSO

Final Action: Defer Voluntary. (10-0)

Motion made by: Emerson, Julie

Motion: Adjourn

Vote: 13-0

Vote Date: 5/5/2025 2:54:20 PM

Emerson, Julie	Yea
Brass, Ken	Yea
Bamburg, Jr., Dennis	Yea
Bayham, Jr., Michael Robert	Yea
Billings, Beth Anne	Yea
Bryant, Marcus Anthony	Yea
Gallé, Jr., Jack "Jay" William	Yea
LaCombe, Jeremy	Yea
Landry, Mandie	Yea
McMahen, Wayne	Yea
Orgeron, Joseph A.	Yea
Wilder, III, Roger William	Yea
Young, Rashid Armand	Yea
