

## 1A Bill Tracker

### *Special Session on Tax Reform*

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 1	Emerson	PERSONAL INCOME TAX - Provides for a flat rate for purposes of calculating income tax for individuals, estates, and trusts, increases the standard deduction, and modifies or repeals certain income tax deductions and credits	Passed House 11/12; pending Senate Rev. & Fisc.
HB 2	Emerson	CORP INCOME TAX + INCENTIVES - Provides for a flat rate for purposes of calculating corporate income tax and terminates certain corporate income tax exemptions, deductions, and credits	Passed House 11/13; pending Senate Rev. & Fisc.
HB 3	Emerson	CORPORATE FRANCHISE TAX - Repeals the corporation franchise tax and limits eligibility of certain credits to be claimed against corporation franchise tax	Passed House 11/12; pending Senate Rev. & Fisc.
HB 4	McFarland	APPROPS/SUPPLEMENTAL - Makes supplemental appropriations for Fiscal Year 2024-2025	Passed House 11/12; pending Senate Finance
HB 5	Bacala	TEACHERS/SALARY - Requires school systems to provide a salary increase for teachers and other school employees using savings attributable to the state's payment of certain unfunded accrued liability of the Teachers' Retirement System of Louisiana	Passed House 11/14; pending House Education
HB 6	Beaulieu	ELECTIONS/SPECIAL - Calls a special statewide election on March 29, 2025, for submitting proposed constitutional amendments to the state's electors	Passed House 11/14; pending Senate & Gov. Affairs
HB 7	Emerson	FUNDS/FUNDING - (Constitutional Amendment) Revises Article VII of the Constitution of LA	Passed House 11/12; pending Senate Rev. & Fisc.
HB 8	Brass	SALES + USE TAX - Levies sales and use taxes on certain digital products and services	Passed House 11/13; pending Senate Rev. & Fisc.
HB 9	Riser	SALES + USE TAX - Provides for sales and use tax on certain services	Subject to call in House
HB 10	Wright	SALES + USE TAX - Provides for the rate of the state sales and use tax and provides for the exemptions, exclusions, credits, and rebates claimed against sales and use taxes	Passed House 11/14; pending Senate Rev. & Fisc.
HB 11	Deshotel	AD VALOREM TAX - Provides for the homestead exemption, special assessment level, and other property tax exemptions for purposes of determining ad valorem taxation of certain property	Passed House 11/12; pending Senate Rev. & Fisc.

HB 12	Deshotel	FUNDS/FUNDING - Relative to finances of the state	Passed House 11/13; pending Senate Finance
HB 13	Geymann	APPROPS - Limits the amount of money that may be appropriated in a fiscal year	Statutory companion to HB 14; passed House 11/12; pending Senate Finance
HB 14	Geymann	APPROPS - (Constitutional Amendment) Limits the amount of money that may be appropriated in a fiscal year	Reported favorably by House Approps; pending House Civil Law
HB 15	Emerson	FUNDS/FUNDING - Relative to the finances of the state	Pending House Approps
HB 16	Emerson	AD VALOREM TAX - Provides for the homestead exemption, special assessment level, and other property tax exemptions for purposes of determining ad valorem taxation of certain property	Pending House Ways and Means
HB 17	Riser	TAX CREDITS - Accelerates termination of the higher amount of the earned income tax credit	Pending House Ways and Means
HB 18	McMakin	TAX - (Constitutional Amendment) Prohibits the receipt of tax revenues or other public monies by high school interscholastic extracurricular athletic associations	Withdrawn
HB 19	Glorioso	TAX/INCOME TAX - Requires taxpayers to file a declaration of estimated tax for certain debts	Pending House Ways and Means
HB 20	Emerson	SALES + USE TAX - Provides for the collection and administration of sales and use taxes by the Department of Revenue	Pending House Ways and Means
HB 21	Bourriaque	SALES + USE - Requires the secretary of the Department of Revenue to annually estimate revenue derived from aviation fuel collections	Passed House 11/13; pending Senate Rev. & Fisc.
HB 22	Wilder	GAMING TAX - Provides for taxation of sports wagering	Pending House Ways and Means
HB 23	Geymann	MINERALS - Provides for the administration of the Oilfield Site Restoration Fund	Passed House 11/14; pending Senate Nat. Res.
HB 24	Geymann	MINERAL BOARD - Provides for the leasing of state property for energy-related purposes	Passed House 11/14; pending Senate Nat. Res.
HB 25	Riser	SEVERANCE TAX - Provides relative to severance tax on oil and gas and for dedication of certain severance tax revenues	Passed House 11/14; pending Senate Rev. & Fisc.

SB 1	Morris	COURTS - (Constitutional Amendment) Provides for jurisdiction of courts	Passed Senate 11/14; pending House Judiciary
SB 2	Cloud	JUVENILE JUSTICE - (Constitutional Amendment) Provides relative to offenses to which special juvenile procedures are not applicable	Passed Senate 11/14; pending House Criminal Justice
SB 3	Hensgens	APPROPS - (Constitutional Amendment) Limits money that may be appropriated in a fiscal year	Pending Senate Finance
SB 4	Hensgens	APPROPS - Limits the amount of money that may be appropriated in a fiscal year	Statutory companion to SB 3; pending Senate Finance
SB 5	Morris	COURTS - (Constitutional Amendment) Provides for elections to fill newly-created judgeships and judicial vacancies and for exceptions as to courts of limited or specialized jurisdiction	Passed Senate 11/14; pending House Judiciary
SB 6	Talbot	PROPERTY INSURANCE - Authorizes the Louisiana Property Insurance Corporation to enter into a cooperative endeavor agreement with the commissioner of insurance for certain projects	Pending Senate Insurance
SB 7	Luneau	LEGISLATORS - Provides for legislative continuances and extensions of time for legislators and legislative employees	Reported favorably by Senate Jud. A; pending Senate
SB 8	G. Miller	CIVIL PROCEDURE - Provides for legislative continuances	Pending Senate Jud. A
SB 9	G. Miller	CIVIL PROCEDURE - Provides for legislative continuances and extensions of time for legislators and legislative employees	Reported favorably by Senate Jud. A; pending Senate