

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KIMBERLY LEWIS ROBINSON  
Secretary

**Task Force on Structural Changes in Budget and Tax Policy**

Louisiana Department of Revenue  
LaSalle Building  
617 North Third Street,  
Baton Rouge, LA 70802

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October 17, 2016

**Notice of Meetings**

Monday, October 17, 2016  
1:30 p.m.  
House Committee Room 6  
Louisiana House of Representatives

**AGENDA**

- I. Call to Order
- II. Approval of Minutes
- III. Louisiana Budgetary Practices
- IV. Major Expenditure Categories
  - A. Education
  - B. Health Care
  - C. Infrastructure
- V. Tax Alternatives – Continued discussion
  - A. Corporate Income and franchise
  - B. Sales Tax
  - C. Individual Income tax
    - 1. Evaluate tax base consistent with fairness among taxpayers, economic competitiveness for business environment and stability for revenue collections
      - a) Major tax exemptions
      - b) Major deductions
    - 2. Evaluate tax rates
      - a) single rate
      - b) multiple rates consistent with current structure

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3. Evaluate tax credits that reduce tax liability
  - D. Exemptions, deductions, and credits
    1. Federal tax liability
    2. Excess itemized tax deduction
    3. Retirement exemptions
    4. Other exemptions
    5. Inventory tax credit
    6. Historic Rehabilitation Tax Credit
    7. Education Credits
    8. LED Administered Programs
      - a. Enterprise Zone
      - b. Quality Jobs
      - c. Angel Investor Tax Credit
      - d. Digital Interactive Media and Software Development
      - e. Industrial Tax Exemption
      - f. Motion Picture
    9. All Others
  - E. State and Local
    1. Property tax alternatives
    2. Sales tax base
  - F. Final Recommendations
- VI. PREPARATION OF REPORT

THIS NOTICE CONTAINS A TENTATIVE AGENDA AND MAY BE REVISED PRIOR TO THE MEETING.