

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 25, 2016

**Notice of Meetings**

Wednesday, October 26, 2016  
9:00 a.m.  
House Committee Room 6  
Louisiana House of Representatives

**AGENDA**

- I. Call to Order
- II. Review and Approval of Minutes
- III. 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
    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

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- 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
- IV. PREPARATION OF REPORT**

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