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he 2019 LABI legislative scorecard marks the end of a tumultuous four-year term where much was debated but little accomplished. As predicted, the nine-week fiscal session was largely overshadowed by the upcoming fall elections where 47 legislative seats will be vacated due to term limits, members will be retiring or shifting to the opposite chamber and all statewide officials are on the ballot.

The 2019 election is monumental and will impact the future of Louisiana for decades. The next governor and legislature will be tasked with redrawing the electoral lines for offices such as Congress, the state Supreme Court, the Public Service Commission and the legislature itself. Meanwhile, the state's economy is at a tipping point with two consecutive years of significant population losses, low workforce participation rates and employment numbers that lag the nation. While the governor and the legislature largely focused on the state's budget these past few years, perennial challenges facing the state as a whole were left unaddressed and loom over our future.

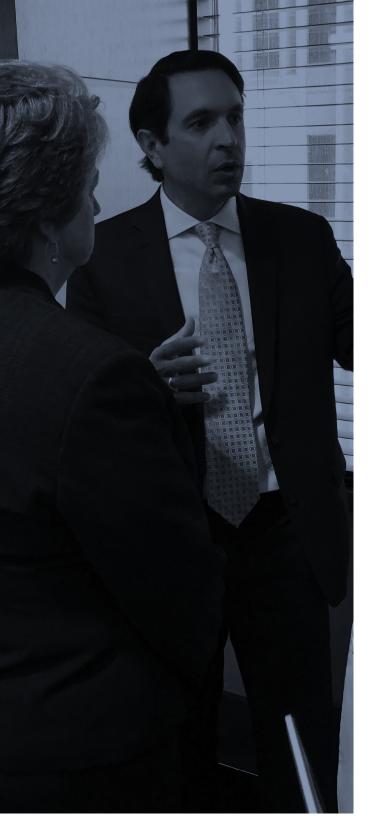
As we prepare for another election season full of rhetoric and promises, the LABI scorecard offers a data-driven analysis of how each legislator voted on the issues most important to the economy and the business community for the 2019 session but also over the past four years.

This year, LABI led the way with a proactive effort to enact comprehensive tort reform, seek taxpayer fairness and improve the economy. Although opposed by the administration throughout the legislative process, a bill to require simple refunds of unconstitutional state taxes was signed into law by the governor. A major infrastructure funding package is now law that repurposes settlement funds from the Deepwater Horizon incident, and a statewide ridesharing bill passed after years of defeat in the Senate Judiciary A Committee. However, a package of bills to enact common-sense legal reforms to begin to lower high auto insurance rates flew through the House and once again met its fate in that same Senate committee.

2018 was perhaps the year of the most opportunities lost this term, as bills died in the regular session to reform the state's **pension system**, enact statewide ridesharing, repeal the seat belt gag order, seek more **accountability in Medicaid** spending and take steps toward a **Constitutional Convention**. Three special sessions were called by the governor to secure the extension of sales tax increases passed in 2016. After asking for \$1.2 billion to continue government programs and services at record levels, the administration settled for roughly half that amount when federal tax changes largely filled the gap and when it became clear the legislature was not willing to raise the rate as high as the governor hoped.

In 2017 LABI joined a diverse bipartisan coalition to pass **criminal justice reforms** intended to improve Louisiana's ability to protect the public and provide education and treatment to improve re-entry and job readiness for these individuals. The major focus of this year, however, was "comprehensive tax reform", where the governor's main proposal was a **\$900 million Commercial Activity Tax (CAT)** to replace the temporary one percent state sales tax. The CAT was a stark departure from the recommendations of





the state's blue-ribbon task force and would have proved a disaster for the Louisiana economy. LABI led a chorus of voices that contributed to this proposal's bipartisan demise in a legislative committee.

When the new governor and legislature took office in **2016**, the singular focus was to fill a deficit in the state budget by whatever means possible. Ultimately, a temporary one percent sales tax was enacted along with a bevy of tax changes on Louisiana businesses that led to the state's **#1 rank for growth in state and local business taxes** in the nation from Fiscal Year 2016 to Fiscal Year 2017 at an alarming rate of 12.5 percent compared to two percent nationally. Within days of adjourning the third session of 2016, the governor released an Executive Order with seismic changes to the Industrial Tax Exemption Program as well. This approach to funding government with little regard for the impact on the state's economy is an avoidable factor in the state's current poor performance.

This term was long on battles and short on accomplishments. With a few notable exceptions, the primary achievement has been defined by our leaders as full funding for government programs that are currently running surpluses in the hundreds of millions of dollars. However, this "win" came at a steep price – higher taxes on individuals and employers across the state but also the resounding message to the nation that Louisiana stands ready to tax and sue the private sector to ensure government services can continue at record levels.

But it is not too late to right the ship. Dozens of legislators worked diligently to prioritize the state's economy throughout the past four years, and the state's employers are grateful for their hard work and dedication. In this scorecard, LABI is proud to recognize lawmakers who took courageous stands to defend free enterprise and to promote common-sense reforms to improve the Louisiana economy both in 2019 and throughout this difficult term:

- 24 **Term** All-Stars who voted 90 percent or more to support jobs and the economy; and
- 20 **Term** Honorable Mentions who voted 80 percent or more to support jobs and the economy.

Louisiana's employers, entrepreneurs and workers deserve better than the rhetoric and unpredictability of the past four years. LABI looks forward to supporting candidates who stand ready to take bold action to create jobs and put our economy back on track. Comprehensive tort reform, a fair and competitive tax code and a skilled workforce are among LABI's top issues this election cycle. The state has enormous potential, and we are at a critical point. LABI eagerly awaits the next term and proudly supports leaders – incumbents and newcomers – with a vision for prosperity, concrete solutions and a willingness to address our state's long-standing challenges together.

STEPH PRESI

STEPHEN WAGUESPACK PRESIDENT & CEO, LABI

LABI WAS THE FIRST LINE OF DEFENSE FOR LOUISIANA EMPLOYERS AND ENTREPRENEURS THIS TERM

The drumbeat to raise taxes and impose mandates on businesses has been overwhelming since 2016, and in many cases, the defeat of a bill was a win for Louisiana. In the course of this four-year term with 11 sessions, LABI was unfortunately forced to call upon legislators to stop bills that would harm Louisiana's economy far more often than to support pro-growth policies. In that same vein, however, LABI's policy proposals to improve the business climate were regularly sidelined with a few notable exceptions. Here is an in-depth look at the term.

JAN

- Gov. Edwards and a new legislature take office and House elects independent Speaker
- Senate committees are stacked with trial attorneys and vocal proponents of business taxes

FEB

- Legislature passes and Gov. Edwards signs legislation to raise \$575 million in taxes on Louisiana employers for FY16 including an expansion of the franchise tax, a 4% sales tax on business utilities, and a cap on Net Operating Losses
- Rep. Jay Morris (R-Monroe) successfully spearheads a temporary 1% sales tax on manufacturing machinery and equipment over LABI's objections

MAR

- Gov. Edwards sponsors legislation to roll back school accountability and parental choice, which LABI defeats
- Gov. Edwards sponsors legislation to enact new wage mandates on employers, which LABI defeats

JUN

- Legislature passes and Gov. Edwards signs legislation to further limit the inventory tax credit, bringing the total tax increase on Louisiana employers to \$1.33 billion for FY17
- Gov. Edwards kicks off the overhaul of the Industrial Tax Exemption Program (ITEP) with a new Executive Order, raising concerns across the statewide business community

FEB

 Numerous attempts to further raise business taxes are defeated by LABI

APR

- Gov. Edwards ignores recommendations of the blue ribbon task force and instead proposes a \$900 million gross receipts tax on all Louisiana businesses regardless of profit known as the Commercial Activity Tax (CAT), which LABI defeats
- Rep. Kenny Havard (R-St. Francisville) spearheads another version of a gross receipts tax known as the Business Activity Tax (BAT), which LABI defeats
- Numerous attempts by legislators to terminate the inventory tax credit, limit the ITEP, and further tax business utilities are defeated by LABI
- Gov. Edwards sponsors legislation to enact new wage mandates on employers, which LABI defeats
- Bill to enact statewide ridesharing (Uber/Lyft) is killed in the Senate Judiciary A Committee

JUN

 LABI is part of a diverse coalition to support historic criminal justice reforms, working to rehabilitate, train, and employ former offenders

OCT

 LABI is part of a coalition of business allies to help pass a Constitutional Amendment to exempt construction work in progress from taxation







"In Committee you amended seat belt language into your bill which is what you would effectively have left if you amend the prescription out. That, of course, is after your committee killed seat belt language twice," on Sen. Ward's amendment to remove prescription language from SB 154.

- SEN. SHARON HEWITT (R-SLIDELL)

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2019 LABI Votes for Jobs: Senate

SB 198 - Vote to Reject and Send to Conference Committee (SEN. BARROW PEACOCK, R-BOSSIER CITY, MOTION BY SEN. JP MORRELL, D-NEW ORLEANS)

This bill requires the state to make refunds to Louisiana taxpayers for overpayments of taxes that were not legally due. Without this bill, state government stood to unfairly benefit from taxes collected illegally from Louisiana families and companies who lack the knowledge and resources to file taxes under protest or pursue a claim against the state. The motion failed to pass by a vote of 12-23. A vote to REJECT was a vote AGAINST LABI.

HB 575 (REP. TANNER MAGEE, R-HOUMA - AMENDMENT BY SEN. DANNY MARTINY, R-METAIRIE)

This bill creates a clear framework to allow Transportation Network Companies (TNC), such as Lyft and Uber to operate statewide. An amendment by Sen. Danny Martiny would have moved TNC oversight to the Public Service Commission rather than the Department of Transportation and Development, leaving the possibility for an ongoing patchwork of confusing local regulations. The amendment failed to pass by a vote of 12-22. A vote AGAINST the amendment was a vote WITH LABI.

SB 198 - Vote to Concur (SEN. BARROW PEACOCK, R-BOSSIER CITY)

This bill requires the state to make refunds to Louisiana taxpayers for overpayments of taxes that were not legally due. Without this bill, state government stood to unfairly benefit from taxes collected illegally from Louisiana families and companies who lack the knowledge and resources to file taxes under protest or pursue a claim against the state. It passed by a vote of 24-11. A vote to CONCUR was a vote WITH LABI.

HB 578 (REP. TANNER MAGEE, R-HOUMA)

This bill directs proceeds from the Deepwater Horizon settlement to major transportation projects. Beginning in Fiscal Year 2021, through Fiscal Year 2034, \$53 million annually will be transferred to the Construction Subfund of the Transportation Trust Fund to support a list of specific infrastructure projects, including phase two of the LA 1 improvements and construction of the LA 415 Bridge at the Intracoastal Canal. It passed by a vote of 37-0. A vote FOR the bill was a vote WITH LABI.

HB 181 (REP. KEN BRASS, D-VACHERIE -AMENDMENT BY SEN. SHARON HEWITT, R- SLIDELL)

This bill expands seat belt usage requirements to large trucks. An amendment by Sen. Sharon Hewitt repealed the seat belt gag rule to allow judges and juries to consider apportioning the risk and cost of not wearing a seat belt to individuals who take that risk, not the insurance-paying public at large. The amendment was adopted by a vote of 27-10. A vote FOR the amendment was a vote WITH LABI.

DID YOU KNOW

IN JUST OVER THREE YEARS, MORE THAN TWO DOZEN NEW LAWS PASSED THAT PERMANENTLY AFFECT THE TAXES PAID BY SMALL AND LARGE COMPANIES CONDUCTING BUSINESS IN LOUISIANA, ULTIMATELY LEADING TO AN ADDITIONAL \$3 BILLION IN STATE TAXES THIS TERM.



"We do know this: the bodily injury awards for the same type of injuries in other states are higher here. Why are they higher?" - REP. KIRK TALBOT (R-RIVER RIDGE) referring to his Omnibus Tort Reform Bill.

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2019 LABI Votes for Jobs: House

HB 51 (REP. MIKE HUVAL, R-BREAUX BRIDGE)

This bill would have authorized a judge to decide if evidence of seat belt usage should be introduced in civil trials related to injuries from motor vehicle accidents, repealing the "gag rule" that bans this evidence from courtrooms. Removing the seat belt gag rule would allow judges and juries to consider apportioning the risk and cost of not wearing a seat belt to individuals who take that risk, not the insurance-paying public at large. The bill passed the House by a vote of 86-7. A vote FOR the bill was a vote WITH LABI.

HB 346 (REP. DODIE HORTON, R-HAUGHTON)

This Constitutional Amendment attempted to roll back employee protections from partisan politics, allowing certain civil service employees to make political contributions, join political groups and attend political rallies while off duty and out of uniform. It failed to pass the House by a vote of 29-64. A vote AGAINST the bill was a vote WITH LABI.

HB 265 (REP. PHILLIP DEVILLIER, R-EUNICE)

This bill would have required the state to make refunds to Louisiana taxpayers for overpayments of taxes that were not legally due. Without this bill, state government stood to unfairly benefit from taxes collected illegally from Louisiana families and companies who lack the knowledge and resources to file taxes under protest or pursue a claim against the state. The bill passed the House by a vote of 91-2. A vote FOR the bill was a vote WITH LABI.

HB 372 (REP. KIRK TALBOT, R-RIVER RIDGE)

This bill was titled the Omnibus Premium Reduction Act and encompassed a broad effort to lower car insurance rates through common-sense reforms to the legal system. It would have reduced the civil jury trial threshold to \$5,000, limited direct action against an insurer, repealed the collateral source rule, extended the prescription period to two years and called for auto insurance rate reviews and reductions. It passed the House by a vote of 69-30. A vote FOR the bill was a vote WITH LABI.

HB 339 (REP. STEPHEN DWIGHT, R-LAKE CHARLES - AMENDMENT BY REP. CLAY SCHEXNAYDER, R-GONZALES)

This bill would have expanded occupancy taxes to various forms of lodging rentals. An amendment by Rep. Clay Schexnayder clarified that temporary workforce housing would remain exempt from such occupancy taxes. The amendment passed the House by a vote of 52-42. A vote FOR the amendment was a vote WITH LABI.

HB 372 (REP. KIRK TALBOT, R-RIVER RIDGE - AMENDMENT BY REP. GREG MILLER, R-NORCO)

This bill would have enacted comprehensive tort reform known as the Omnibus Premium Reduction Act. An amendment by Rep. Greg Miller would have increased the jury trial threshold from the \$5,000 limit in the original bill to \$25,000. This amendment would have still left Louisiana with the highest jury trial threshold in the nation. The amendment failed to pass the House by a vote of 9-90. A vote AGAINST the amendment was a vote WITH LABI.



TORT LAWSUITS COST EVERY HOUSEHOLD IN LOUISIANA MORE THAN \$4,000 PER YEAR. A PRIME EXAMPLE IS IN AUTO INSURANCE WHERE LOUISIANANS PAY THE SECOND HIGHEST PREMIUMS IN THE U.S. — 56 PERCENT ABOVE THE NATIONAL AVERAGE.

2019 LABI Votes for Jobs: House

HB 575 (REP. TANNER MAGEE, R-HOUMA)

This bill creates a clear framework to allow Transportation Network Companies (TNC), such as Lyft and Uber to operate statewide. For the third consecutive year, the bill passed the House. The vote was 92-0. A vote FOR the bill was a vote WITH LABI.

HCR 3 (REP. RICK EDMONDS, R-BATON ROUGE)

This joint legislative resolution sought to amend the Board of Commerce and Industry Rules to streamline the local approval process for Industrial Tax Exemption Progam (ITEP) applications. It failed to pass by a vote of 50-44. The resolution needed 53 votes to pass. A vote FOR the resolution was a vote WITH LABI.

HB 578 (REP. TANNER MAGEE, R-HOUMA)

This bill directs proceeds from the Deepwater Horizon settlement to major transportation projects. Beginning in Fiscal Year 2021, through Fiscal Year 2034, \$53 million annually will be transferred to the Construction Subfund of the Transportation Trust Fund to support a list of specific infrastructure projects, including phase two of the LA 1 improvements and construction of the LA 415 Bridge at the Intracoastal Canal. It passed by a vote of 97-4. A vote FOR the bill was a vote WITH LABI.

SB 198 (SEN. BARROW PEACOCK, R-BOSSIER CITY)

This bill requires the state to make refunds to Louisiana taxpayers for overpayments of taxes that were not legally due. Without this bill, state government stood to unfairly benefit from taxes collected illegally from Louisiana families and companies who lack the knowledge and resources to file taxes under protest or pursue a claim against the state. It passed by a vote of 97-1. A vote FOR the bill was a vote WITH LABI.

HB 615 (REP. STUART BISHOP, R-LAFAYETTE)

This bill would have authorized facilities regulated by DEQ to conduct voluntary health, safety and environmental audits similar to 22 other states. It would have encouraged improved environmental compliance and created immunity from civil penalties for disclosing and promptly remediating qualifying events. The bill failed to pass by a vote of 46-41. The bill needed 53 votes to pass. A vote FOR the bill was a vote with LABI.

DID YOU KNOW >>>>

WHILE LOUISIANA'S UNEMPLOYMENT RATE IS DECREASING, AS OF JUNE 2019, THE 4.4 PERCENT RATE IS STILL RANKED 43RD IN THE NATION. MEANWHILE, LOUISIANANS ARE AGING OUT, MOVING OUT, AND DROPPING OUT OF THE WORKFORCE, LEAVING THE STATE WITH THE LOWEST WORKFORCE PARTICIPATION RATE SINCE THE 1970S.



ISSUE: CIVIL JUSTICE REFORM

Comprehensive civil justice reform was a top priority for LABI in the 2019 legislative session, and the organization supported a package of bills that sought to repeal the seat belt gag rule, lower the jury trial threshold, remove the direct action statute, remove the collateral source rule, increase the prescriptive period to two years and in turn would require an automatic auto insurance rate review and reduction if actuarially justified. This LABI-led effort garnered broad support in the House. However, the reform legislation hit the predictable roadblock of the Senate Judiciary A Committee – where trial lawyer legislators hold the majority of seats, and bills to make improvements to the legal climate are consistently killed. Several attempts were made on the Senate floor to bypass the Committee, but were either sidelined by legislative procedure or parked by trial lawyer authors.

Despite running into a legislative roadblock again this year, tort reform is more important than ever in the minds of legislators, the business community and the public. The link between Louisiana's insurance crisis and the prevalence of a litigious culture have become kitchentable issues for people living and working in Louisiana — resulting in a more informed electorate to make their voices heard in the upcoming election cycle.



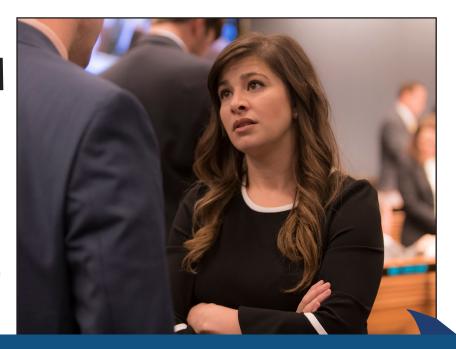
"WE'RE HERE, WE'RE AT THE TABLE.
WE'RE READY TO GIVE SOME TO
GET SOME RELIEF ON THIS CRISIS
THAT WE CURRENTLY HAVE IN
LOUISIANA WHEN IT COMES TO AUTO
INSURANCE RATES."

LAUREN CHAUVIN
LABI DIRECTOR OF CIVIL JUSTICE

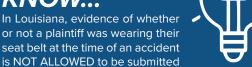
ISSUE: CIVIL JUSTICE REFORM

This is the beginning of a grassroots movement that is not going away. People are tired of the political games that have protected the lawsuit culture status quo for years. The costs are too high for La families & businesses. It's time for change. #lalege

- STEPHEN WAGUESPACK, LABI PRESIDENT AND CEO 🔰



DID YOU KNOW...



in court. Seat belts are legally required and proven to reduce injury in accidents, thereby reducing the cost of medical bills and the cost of injury lawsuits. But in Louisiana, it is ILLEGAL to let a judge or jury know whether seat belts were worn.



Louisianans pay on average \$2,126 in insurance premiums, nearly double the national average.



Louisiana claimants report bodily injuries at double the national rate, and are 60 percent more likely to file lawsuits.

Louisiana laws have set the stage for excessive litigation, and legislators can fix this problem. Throughout this four-year term, the Senate Judiciary A Committee has killed every tort reform measure passed by the House, as five of seven members of the Committee are trial lawyers themselves, both Republicans and Democrats.



ISSUE: EDUCATION & WORKFORCE DEVELOPMENT

Teacher pay and funding for public schools were major topics in budget negotiations in the 2019 session. Ultimately, the Legislature approved the governor's request for a \$1,000 permanent pay raise for teachers and \$500 for school support workers, as well as a \$39 million inflationary increase for general funding for public schools. Roughly \$19 million for early childhood education also made it into the final state budget.

LABI supported successful resolutions to increase access to dual enrollment and work-based learning opportunities, as well as student-focused bills to increase transparency in K-12 school fees and to lower the costs of college textbooks and materials. LABI worked with a coalition of organizations to defeat legislation in committee that would have repealed statewide K-12 standards and assessments and required charter schools to fund the legacy debt of the teachers' retirement system.

Going into the fall elections, education and workforce development will be a major issue for LABI as we seek to promote implementation of major policies from the past decade, expand access to early childhood education and better align high school to higher education and job opportunities.



DID YOU KNOW...

Louisiana's high school graduation rate is at an all-time high at 81 percent. A record 25,083 public high school graduates from the Class of 2018 enrolled in college in the fall immediately after graduation – a figure that has increased by 23 percent since 2012. More than half of the growth is due to African-American students pursuing education and training after high school. (LDOE May 2019)

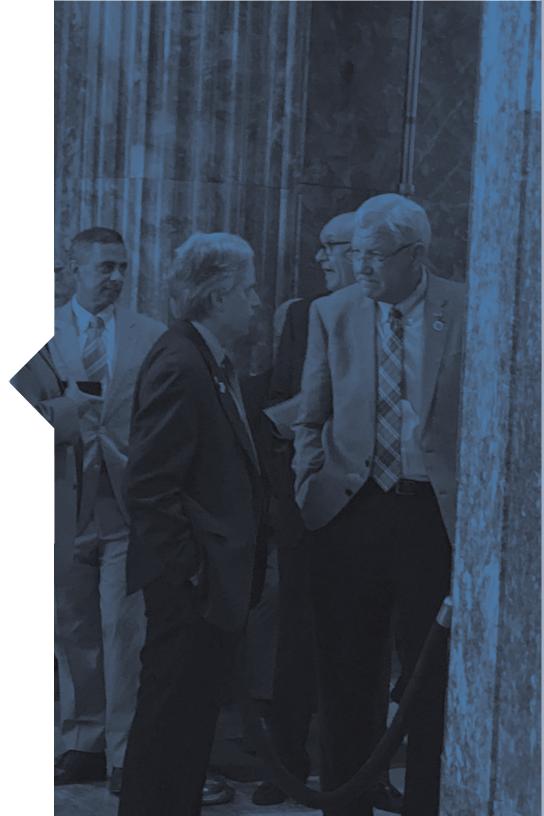
ISSUE: EMPLOYEE RELATIONS

The 2019 session ended with no floor votes on employee relations bills of note. LABI successfully fought against legislation harmful to the state's job creators, including local government mandates and expensive workers' compensation bills. The handful of instruments introduced this year that sought to increase wage mandates on employers in Louisiana – all which LABI opposed – were either defeated in the House Labor and Industrial Relations Committee or parked on the Senate floor without a vote. Similarly, House and Senate employer mandate bills that would have exposed Louisiana employers to a greater risk for employee lawsuits by expanding Louisiana's equal pay law beyond federal requirements also failed to clear their respective houses of origin.

LABI continues to support market-based solutions to wage growth with limited governmental interference.

DID YOU KNOW...

LABI sponsored legislation in 2014 that codified the federal Equal Pay Act into state law. RS 23:332 states: "It shall be unlawful discrimination for an employer to... intentionally pay wages to an employee at a rate less than that of another employee of the opposite sex for equal work on jobs in which their performance requires equal skill, effort, and responsibility and which are performed under similar working conditions."



ISSUE: ENERGY & ENVIRONMENTAL QUALITY

Virtually nothing was passed by the legislature targeting this sector of the Louisiana economy. LABI supported a bill to authorize facilities regulated by the Department of Environmental Quality to conduct voluntary health, safety and environmental audits, which is common practice in a number of other states. However, the bill failed to pass the House floor over the objections of vocal environmental groups and allies concerned with bad actors. LABI also supported several bills to reinforce oil and gas tax incentives and exemptions, which were parked or killed in Senate Committees.



ISSUE: GOVERNMENTAL REFORM

The central issue in this year's legislative session for LABI's Government Reform Task Force was a bill to erode the "Little Hatch Act" by attempting to remove prohibitions on political activity by certain public employees. This proposed amendment to the state constitution sought to allow some members of the police and fire departments in classified civil service to engage in political activities, exposing these public employees to possible coercion.

LABI has long held the position that the civil service employees should be safe from political pressure from unions and elected officials. Put simply, going back to a politicized public workforce is not a good idea for Louisiana, and LABI successfully defeated this legislation on the House floor by a substantial margin.



"

We are still concerned with the piece of individuals being coerced and forced to deal with political activities when they don't want to. I understand the people in the First Amendment right for folks to speak up and want to do this, but what about the folks that do not want to do this?

If you lift this protection, then they're going to have to do something that they don't want to do... It has been a longstanding position at LABI that we protect the Little Hatch Act here.

"

- COURTNEY BAKER . LABI DIRECTOR OF GOVERNMENT REFORM



ISSUE: HEALTH CARE

Health care continues to dominate state spending with a nine percent increase in Medicaid funding for the Fiscal Year 2020 budget, bringing the total to nearly \$14 billion of a total state budget of more than \$30 billion.

LABI's focus this session was to defeat or amend bills that would have raised health care costs on Louisiana employers. Chief among this legislation was a bill signed by the Governor to regulate Pharmacy Benefits Managers (PBMs) that LABI opposed until the author accepted heavy amendments to address most major cost drivers in the proposal. Still, our self-insured members maintained concerns that the new law would apply to all forms of health plans, including those regulated by the federal government under ERISA, which will almost certainly result in litigation that other states have already failed to win. LABI will continue to monitor implementation of this new law and its effect on our members.

DID YOU KNOW...

Bipartisan legislation passed this session to guarantee coverage for patients with pre-existing conditions should federal courts continue to rule the Affordable Care Act unconstitutional. Pushed by Attorney General Jeff Landry and signed into law by Governor John Bel Edwards, Act 412 also eliminates lifetime limits on the dollar value of benefits, allows for coverage on parent policies for children under age 26 and mandates essential health benefits. The new law also takes steps toward a Guaranteed Benefits Pool to help lower costs related to these benefits.



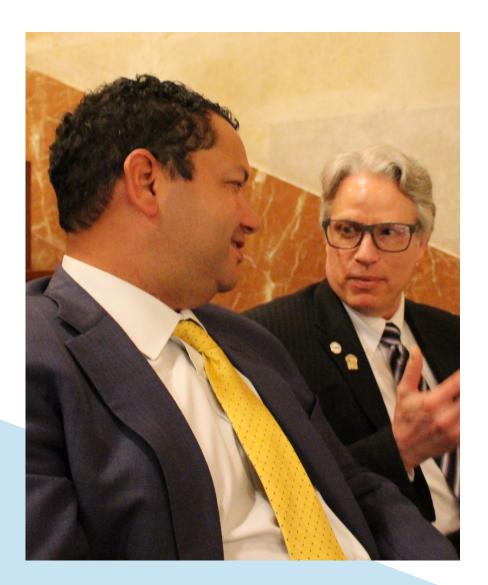


ISSUE: SMALL BUSINESS

This session, LABI supported legislation to enact the Small Business Protection Act to ensure small business owners are notified of new regulatory actions that could impact their businesses. Under the new law, LABI will assist in the dissemination of such notice. Additionally, LABI supported a new law that will certify businesses owned by veterans or their surviving spouses and set up a veteran-owned business database. Finally, LABI worked to protect small business employers this session by defeating bills that would have created new opportunities for lawsuits against them and sought a number of civil justice reforms to level the playing field for small business and begin to lower the cost of auto insurance.

DID YOU KNOW...

80 PERCENT OF LABI MEMBERS ARE SMALL BUSINESSES WITH **FEWER THAN 100 EMPLOYEES.**



ISSUE: TAXATION & FINANCE

While this was a fiscal session, there were generally no tax assaults on business this year – a welcome change after the past three years and more than 10 sessions. In fact, 2019 saw several notable improvements championed by LABI and our allies. First and foremost, LABI successfully gained passage of legislation to ensure that unconstitutional state taxes must be refunded to the taxpayer in a simple, administrative way. LABI filed this bill in response to the administration's refusal to repay taxes collected illegally unless taxpayers have the foresight to file "under protest" or obtain a legislative appropriation. While the administration opposed the legislation, LABI was successful in securing its passage and the governor ultimately signed it into law. Other business-friendly bills of note that passed this session include a reversal of a 2016 bill to again allow Net Operating Losses (NOLs) to be taken in the order of occurrence and legislation to treat Subchapter S companies fairly under the new federal tax provisions.

Responding to the administration's regulatory weakening of the Industrial Tax Exemption Program (ITEP), LABI supported attempts in both the House and the Senate to streamline procedures for local input and decision making on ITEP applications. The administration opposed these measures. In the end, the only instrument that passed was a resolution requesting Louisiana Economic Development to develop uniform local review and approval standards for ITEP.

Other tax bills filed this year were also beneficial to business, like legislation to streamline and simplify sales tax administration by centralizing state and local sales tax collections, although this Constitutional Amendment was parked in the House Committee due to the overwhelming objections of local governments. Other tax bills were problematic, such as legislation that sought to clarify when hotel occupancy taxes are to be applied but also effectively levied them

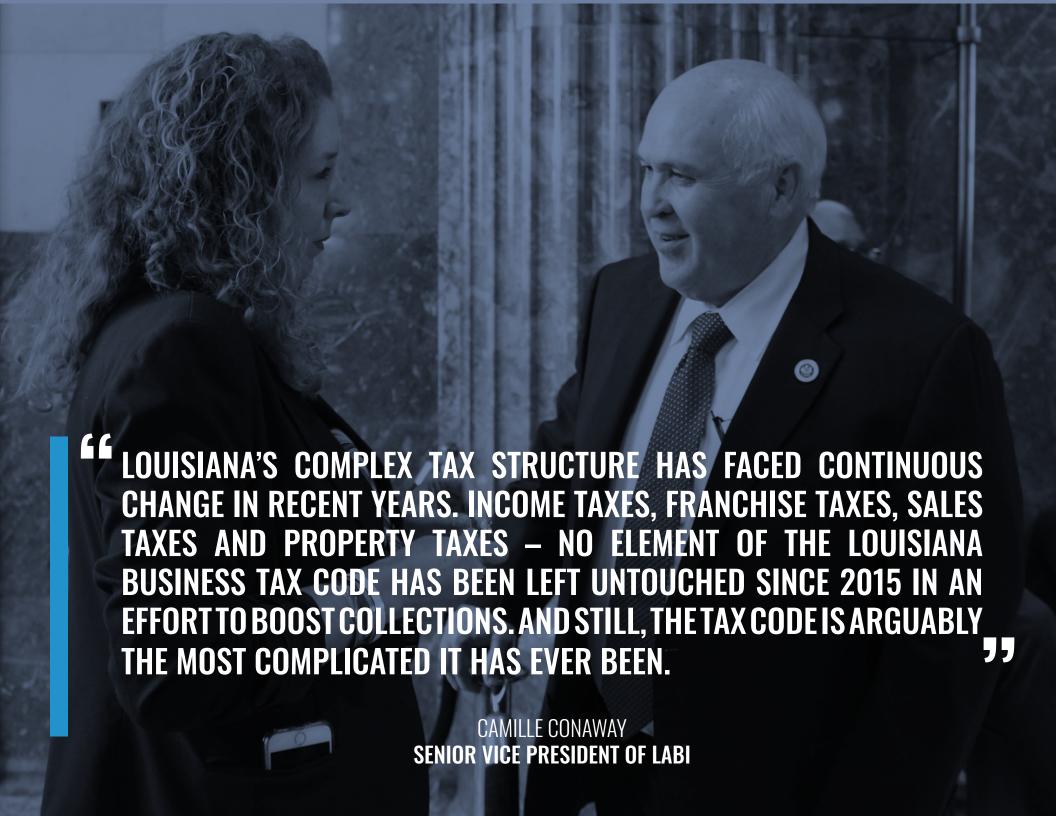
against employer-owned and operated temporary workforce housing. LABI's opposition to the bill was removed with a floor amendment exempting temporary workforce housing from hotel occupancy taxes, but the bill was ultimately tabled by the author as a result of this amendment, which again pitted the business community against local governments.

DID YOU KNOW...

The data clearly shows that manufacturing – supported by ITEP – brings tremendous benefit to the state far beyond the facility fenceline. In parishes with manufacturing jobs, wages are higher, poverty rates are lower and both property and sales tax collections are higher, supporting essential community services such as higher teacher pay.

DID YOU KNOW

EVEN WITH PROGRAMS SUCH AS ITEP, NATIONAL DATA SHOWS THAT LOUISIANA BUSINESSES PAY 49 PERCENT OF ALL TAXES COLLECTED IN LOUISIANA, WHICH IS ABOVE THE NATIONAL AVERAGE OF 44 PERCENT. GIVEN RECENT TAX CHANGES AT THE STATE LEVEL, ONE NATIONAL REPORT NOTED THAT LOUISIANA HAD THE GREATEST INCREASE IN BUSINESS TAXES IN THE NATION FROM 2016 TO 2017.





ISSUE: TRADE, TRANSPORTATION & TOURISM

While the possibility of a new gas tax made headlines leading up to the legislative session – and received the support of the LABI Board of Directors – the bill was ultimately sidelined in a legislative committee without a vote as members cited a lack of public support at this time. However, a new law did pass the legislature that will make a sizeable investment in statewide infrastructure over the next decade. As originally filed, the bill sought to redirect economic damage proceeds from the Deepwater Horizon litigation to the Transportation Trust Fund's Construction Subfund for two major infrastructure projects: phase two of the LA 1 Improvement Project between Golden Meadow and Leeville and the LA 415 Bridge at the Intracoastal Canal on the west bank in Baton Rouge. LABI supported the legislation as these projects are truly essential to commerce along these economic development corridors.

Over the course of the session, projects from every corner of the state found their way into the proposal, winning overwhelming support of both the House and Senate as well as stakeholders. The new law ultimately re-directs nearly \$700 million for state transportation needs, including I-49 South in Lafayette, LA Highway 3241 (a St. Tammany TIMED Project remaining from 1989), I-49 North Inner City Connector in Caddo Parish, an acquisition of a new Cameron Parish Ferry, two cranes for the Port of New Orleans and an upgrade of rural roads and on-system bridges.



While the legislature did not get an opportunity to vote on a statewide tax on the sale of gasoline, it did indeed secure funding from existing dollars to fund multiple types of infrastructure projects that have been on the books for decades.

Additionally, the legislature finally passed a statewide framework for the operation of transportation network companies, such as Uber and Lyft. LABI has supported this proposal for three consecutive years, and Louisiana will now finally join the 45 states that have adopted the single set of rules for ridesharing companies that bring economic opportunities and expand access to reliable transportation to Louisiana.





- ALL-STARS: Scored 90 percent or higher on the legislation important to LABI and the state's employers for the term.
- HONORABLE MENTIONS: Scored 80 percent or higher on the legislation important to LABI and the state's employers for the term.

CHAMPIONS

SNAPSHOT

ALL-STARS

SEN. CONRAD APPEL
SEN. JACK DONAHUE
SEN. SHARON HEWITT
SEN. BETH MIZELL
SEN. MIKE WALSWORTH

SPEAKER TAYLOR BARRAS

REP. BERYL AMEDEE
REP. TONY BACALA
REP. RAYMOND CREWS
REP. PAULA DAVIS
REP. PHILLIP DEVILLIER
REP. RICK EDMONDS

REP. JULIE EMERSON
REP. RAYMOND GAROFALO
REP. DODIE HORTON
REP. BARRY IVEY
REP. NANCY LANDRY
REP. BLAKE MIGUEZ

REP. ALAN SEABAUGH REP. JOHN STEFANSKI REP. KIRK TALBOT REP. POLLY THOMAS REP. MARK WRIGHT REP. JEROME ZERINGUE 90% +

80% +

HONORABLE MENTIONS

SEN. BARROW PEACOCK SEN. NEIL RISER SEN. MACK 'BODI' WHITE REP. JOHNNY BERTHELOT REP. STUART BISHOP REP. THOMAS CARMODY REP. STEVE CARTER REP. JEAN-PAUL COUSSAN REP. CAMERON HENRY REP. VALARIE HODGES REP. MIKE HUVAL
REP. CHRIS LEOPOLD
REP. SHERMAN MACK
REP. TANNER MAGEE
REP. JACK MCFARLAND

REP. KEVIN PEARSON REP. STEVE PUGH REP. CLAY SCHEXNAYDER REP. SCOTT SIMON REP. JULIE STOKES

HOUSE

GAINES, RANDAL 37% ABRAHAM, MARK 79% ABRAMSON, NEIL 60% **GAROFALO, RAY** 91% 43% AMEDEE, BERYL 95% **GISCLAIR, JERRY** 28% ANDERS, ANDY 34% **GLOVER, CEDRIC** 78% **ARMES, JAMES** 27% **GUINN, JOHN** 34% **BACALA, TONY** 91% HARRIS, JIMMY 76% **BAGLEY, LARRY** 72% HARRIS, LANCE 82% **BAGNERIS. JOHN** 35% HENRY, CAMERON 73% 93% HILFERTY, STEPHANIE **BARRAS. TAYLOR BERTHELOT, JOHNNY** HILL, DOROTHY SUE 30% 86% **BILLIOT, ROBERT** 59% HODGES, VALARIE 83% 64% **BISHOP, STUART** 88% HOFFMANN, FRANK 79% **BOUIE. JOE** 30% HOLLIS, PAUL 95% **BRASS. KEN** 57% HORTON, DODIE 79% **BROWN, CHAD** 61% HOWARD, FRANK 85% **BROWN, TERRY** 46% **HUVAL, MIKE** 91% **CARMODY, THOMAS** 88% **IVEY, BARRY** 28% CARPENTER, BARBARA 31% JACKSON, KATRINA 34% CARTER, GARY 35% JAMES, TED 37% **CARTER, ROBBY** 23% **JEFFERSON, PATRICK** 35% **CARTER, STEVE** 86% **JENKINS, SAM** 28% JOHNSON, ROBERT CHANEY, CHARLES 51% 29% CONNICK, PATRICK 73% JONES, SAM 41% COUSSAN, JEAN-PAUL 88% JORDAN, EDMOND 99% COX, KENNY 24% LANDRY, NANCY 30% **CREWS, RAYMOND** 98% LANDRY, TERRY 27% DAVIS, PAULA 92% LEBAS, BERNARD 34% **DEVILLIER. PHILLIP** 90% LEGER. WALT III 81% **DWIGHT. STEPHEN** 78% LEOPOLD, CHRIS 35% **EDMONDS, RICK** 97% LYONS, RODNEY 83% **EMERSON. JULIE** 99% **MACK, SHERMAN** 83% **FALCONER, REID** 73% **MAGEE, TANNER** 25% **FOIL. FRANKLIN** 78% MARCELLE, DENISE 72% FRANKLIN, A.B. 39% MARINO, JOE

MCFARLAND, JACK MIGUEZ, BLAKE **MILLER, DUSTIN** MILLER, GREG MORRIS, JAY **MORRIS, JIM** NORTON, BARBARA PEARSON, KEVIN PIERRE, VINCENT POPE, ROGERS **PUGH. STEVE PYLANT, STEVE** RICHARD, JEROME SCHEXNAYDER, CLAY SEABAUGH, ALAN SIMON, SCOTT SMITH, PAT STAGNI, JOE STEFANSKI, JOHN STOKES, JULIE **TALBOT, KIRK** THOMAS, POLLY WHITE, MALINDA WRIGHT, MARK **ZERINGUE, JEROME**

83% 94% 39% 77% 45% 76% 27% 80% 43% 67% 85% 57% 69% 83% 94% 86% 38% 66% 94% 85% 91% 96% 50% 92% 90%

ALARIO, JOHN 52% **ALLAIN, BRET** 76% APPEL, CONRAD 96% **BARROW, REGINA** 19% **BISHOP, WESLEY** 21% **BOUDREAUX, GERALD** 21% **CARTER, TROY** 19% CHABERT, NORBY 67% CLAITOR, DAN 75% COLOMB, YVONNE 16% **CORTEZ, PAGE** 72% DONAHUE, JACK 94% **ERDEY, DALE** 48% **FANNIN, JIM** 64% **GATTI, RYAN** 56% HENSGENS, BOB 65% **HEWITT, SHARON** 91% JOHNS, RONNIE 69% LAFLEUR, ERIC 32% LAMBERT, EDDIE 72% LONG, GERALD 53% LUNEAU, JAY 24% MARTINY, DANNY 37%

MILKOVICH, JOHN 42% MILLS, FRED **57%** MIZELL, BETH 91% MORRELL, JP 17% MORRISH, DAN 'BLADE' 50% PEACOCK, BARROW 89% PETERSON, KAREN CARTER 15% PRICE, ED 28% RISER, NEIL 83% SMITH, GARY 45% 53% SMITH, JOHN **TARVER. GREG** 32% THOMPSON, FRANCIS 46% WALSWORTH, MIKE 95% WARD, RICK III 66% WHITE, MACK 'BODI' 80%

SCORECARD

SENATE

SNAPSHOT

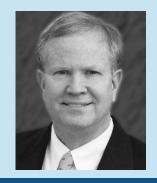
A CUMULATIVE SCORE COULD NOT BE CALCULATED FOR THE FOLLOWING LEGISLATORS BECAUSE THEY WERE NOT VOTING MEMBERS FOR MORE THAN ONE YEAR.

REP. BOURRIAQUE REP. DUBUISSON **REP. DUPLESSIS** REP. M. JOHNSON REP. LACOMBE

REP. LARVADAIN REP. MCMAHEN **REP. MOSS** REP. MOORE REP. MUSCARELLO **REP. TURNER**

TERM SENATE ALL-STARS

LABI honors the five senators whose voting record shows a dedication to the principles of free enterprise. On 90 percent of the legislation important to LABI and the state's employers, these legislators voted to prioritize growth in the private sector economy for their entire term.



SEN. APPEL (R-METAIRIE)



SEN. DONAHUE (R-MANDEVILLE)



SEN. HEWITT (R-SLIDELL)



SEN. MIZELL (R-FRANKLINTON)



SEN. WALSWORTH (R- WEST MONROE)

TERM HOUSE ALL-STARS

LABI extends a special thanks to the 19 representatives who scored 90 percent or higher on LABI's Scorecard for their entire term. These legislators assisted LABI in advancing a platform of positive, pro-growth measures to improve Louisiana's economy.



REP. AMEDEE (R-HOUMA)



REP. BACALA (R-PRAIRIEVILLE)



SPEAKER BARRAS (R-NEW IBERIA)



REP. CREWS (R-BOSSIER CITY)



REP. DAVIS (R-BATON ROUGE)



REP. DEVILLIER (R-EUNICE)



REP. EDMONDS (R-BATON ROUGE)



REP. EMERSON (R-CARENCRO)

TERM HOUSE ALL-STARS

LABI extends a special thanks to the 19 representatives who scored 90 percent or higher on LABI's Scorecard for their entire term. These legislators assisted LABI in advancing a platform of positive, pro-growth measures to improve Louisiana's economy.



REP. GAROFALO (R-CHALMETTE)



REP. HORTON (R-HAUGHTON)



REP. IVEY (R-BATON ROUGE)



REP. N. LANDRY (R-LAFAYETTE)



REP. MIGUEZ (R-ERATH)



REP. SEABAUGH (R-SHREVEPORT)



REP. STEFANSKI (R-CROWLEY)



REP. TALBOT (R-RIVER RIDGE)

TERM HOUSE ALL-STARS

LABI extends a special thanks to the 19 representatives who scored 90 percent or higher on LABI's Scorecard for their entire term. These legislators assisted LABI in advancing a platform of positive, pro-growth measures to improve Louisiana's economy.



REP. THOMAS (R-METAIRIE)



REP. WRIGHT (R-COVINGTON)



REP. ZERINGUE (R-HOUMA)



LABI recognizes the following senators and representatives who scored 80 percent or higher on issues important to LABI and the state's employers for the entire term.

SEN. BARROW PEACOCK (R- BOSSIER CITY)

SEN. NEIL RISER (R-COLUMBIA)

SEN. BODI WHITE (R-BATON ROUGE)

REP. JOHNNY BERTHELOT (R-GONZALES)

REP. STUART BISHOP (R-LAFAYETTE)

REP. THOMAS CARMODY (R-SHREVEPORT)

REP. STEVE CARTER (R-BATON ROUGE)

REP. JEAN-PAUL COUSSAN (R-LAFAYETTE)

REP. CAMERON HENRY (R-METAIRIE)

REP. VALARIE HODGES (R-DENHAM SPRINGS)

REP. MIKE HUVAL (R-BREAUX BRIDGE)

REP. CHRIS LEOPOLD (R-BELLE CHASSE)

REP. SHERMAN MACK (R-ALBANY)

REP. TANNER MAGEE (R-HOUMA)

REP. JACK MCFARLAND (R-JONESBORO)

REP. KEVIN PEARSON (R-SLIDELL)

REP. STEPHEN PUGH (R-PONCHATOULA)

REP. CLAY SCHEXNAYDER (R-GONZALES)

REP. SCOTT SIMON (R-ABITA SPRINGS)

REP. JULIE STOKES (R-KENNER)

RANKINGS KEY:

- MOST VALUABLE POLICYMAKERS (MVPS): Scored 100 percent on the legislation important to LABI and the state's employers.
- ALL-STARS: Scored 90 percent or higher on the legislation important to LABI and the state's employers.
- HONORABLE MENTIONS: Scored 80 percent or higher on the legislation important to LABI and the state's employers.

SESSION

CHAMPIONS

SNAPSHOT

MOST VALUABLE POLICYMAKERS (MVPs)

SEN. BRET ALLAIN SEN. CONRAD APPEL

SEN. NORBY CHABERT

SEN. DAN CLAITOR SEN. PAGE CORTEZ

SEN. JACK DONAHUE

SEN. JIM FANNIN SEN. RYAN GATTI

SEN. SHARON HEWITT

SEN. RONNIE JOHNS

SEN. FRED MILLS

SEN. BETH MIZELL

SEN. BARROW PEACOCK

SEN. NEIL RISER

SEN. MIKE WALSWORTH

SEN. RICK WARD III

SPEAKER TAYLOR BARRAS REP. THOMAS CARMODY REP. STEVE CARTER

REP. RAYMOND CREWS

REP. PHILLIP DEVILLIER

REP. MARY DUBUISSON REP. RICK EDMONDS

REP. MIKE HUVAL

100%

90% +

80% +

REP. MIKE JOHNSON

REP. NANCY LANDRY

REP. BLAKE MIGUEZ
REP. CLAY SCHEXNAYDER

REP. ALAN SEABAUGH

ALL-STARS

REP. TONY BACALA REP. PAULA DAVIS REP. JULIE EMERSON REP. FRANKLIN FOIL

REP. LANCE HARRIS
REP. PAUL HOLLIS

REP. DODIE HORTON REP. SHERMAN MACK REP. JULIE STOKES

HONORABLE MENTIONS

REP. MARK ABRAHAM

REP. NEIL ABRAMSON REP. BERYL AMEDEE

REP. ANDY ANDERS

REP. LARRY BAGLEY

REP. JOHNNY BERTHELOT

REP. STUART BISHOP

REP. KEN BRASS REP. CHAD BROWN

REP. RAY GAROFALO

REP. JOHN GUINN

REP. CAMERON HENRY REP. VALARIE HODGES

REP. CHAD BROWN
REP. FRANK HOFFMANN
REP. JEAN-PAUL COUSSAN REP. BARRY IVEY

REP. CHRIS LEOPOLD

REP. JACK MCFARLAND

REP. WAYNE MCMAHEN

REP. JIM MORRIS

REP. KEVIN PEARSON

REP. ROGERS POPE REP. STEVE PUGH REP. KIRK TALBOT

REP. POLLY THOMAS

REP. CHRIS TURNER

REP. MARK WRIGHT
REP. JEROME ZERINGUE

HOUSE

62% ABRAHAM, MARK 88% **GAINES. RANDAL ABRAMSON, NEIL** 82% **GAROFALO, RAY** 88% ADAMS, DARYL 37% **GISCLAIR, JERRY** 53% AMEDEE, BERYL 88% **GLOVER, CEDRIC** 46% ANDERS, ANDY 81% **GUINN, JOHN** 88% 53% 50% **ARMES, JAMES** HARRIS, JIMMY 94% 94% **BACALA, TONY** HARRIS, LANCE **BAGLEY, LARRY** 85% HENRY, CAMERON 81% **BAGNERIS, JOHN** 60% HILFERTY, STEPHANIE 59% **BARRAS, TAYLOR** 100% HILL, DOROTHY SUE 48% 83% HODGES, VALARIE 88% **BERTHELOT, JOHNNY BILLIOT, ROBERT** 83% HOFFMANN, FRANK 83% **BISHOP, STUART** 86% HOLLIS, PAUL 94% **BOUIE, JOE** 50% HORTON, DODIE 94% 77% **BOURRIAQUE, RYAN** HOWARD, FRANK 65% 88% **HUVAL, MIKE BRASS, KEN** 100% 88% **BROWN, CHAD IVEY, BARRY** 85% **BROWN, TERRY** 71% JACKSON, KATRINA 67% **CARMODY, THOMAS** 100% JAMES, TED 50% CARPENTER, BARBARA 50% **JEFFERSON, PATRICK** 59% **CARTER, GARY** 50% **JENKINS, SAM** 44% **CARTER, STEVE** 100% **JOHNSON, MIKE** 100% **CHANEY, CHARLES** 71% JOHNSON, ROBERT 44% 71% CONNICK. PATRICK JONES, SAM 50% COUSSAN, JEAN-PAUL 83% JORDAN, EDMOND 71% COX, KENNY 47% LACOMBE, JEREMY 65% **CREWS, RAYMOND** 100% LANDRY, NANCY 100% 94% DAVIS, PAULA LANDRY, TERRY 30% **DEVILLIER, PHILLIP** 100% LARVADAIN, ED 35% **DUBUISSON, MARY** 100% LEBAS, BERNARD 59% **DUPLESSIS, ROYCE** 41% LEGER, WALT III 48% **DWIGHT, STEPHEN** 68% LEOPOLD, CHRIS 88% 100% **EDMONDS, RICK** LYONS, RODNEY 59% 94% **EMERSON. JULIE** MACK, SHERMAN 94% **FALCONER, REID** 59% **MAGEE, TANNER** 77% **FOIL, FRANKLIN** 94% MARCELLE, DENISE 62% FRANKLIN, A.B. 59% MARINO, JOE 42%

SCORECARD SES

SNAPSHOT

SENATE

MIGUEZ, BLAKE	100%		
MILLER, DUSTIN	65%		
MILLER, GREG	67%		
MOORE, PAT	59%	ALARIO, JOHN	30%
MORRIS, JAY	77%	ALLAIN, BRET	100%
MORRIS, JIM	80%	APPEL, CONRAD	100%
MOSS, STUART	77%	BARROW, REGINA	38%
MUSCARELLO, NICHOLAS	77%	BISHOP, WESLEY	29%
NORTON, BARBARA	47%	BOUDREAUX, GERALD	39%
PEARSON, KEVIN	88%	CARTER, TROY	20%
PIERRE, VINCENT	71%	CHABERT, NORBY	100%
POPE, ROGERS	88%	CLAITOR, DAN	100%
PUGH, STEVE	88%	COLOMB, YVONNE	50%
PYLANT, STEVE	74%	CORTEZ, PAGE	100%
RICHARD, JEROME	65%	DONAHUE, JACK	100%
SCHEXNAYDER, CLAY	100%	ERDEY, DALE	39%
SEABAUGH, ALAN	100%	FANNIN, JIM	100%
SMITH, PAT	71%	GATTI, RYAN	100%
STAGNI, JOE	53%	HENSGENS, BOB	76%
STEFANSKI, JOHN	77%	HEWITT, SHARON	100%
STOKES, JULIE	94%	JOHNS, RONNIE	100%
TALBOT, KIRK	85%	LAFLEUR, ERIC	39%
THOMAS, POLLY	83%	LAMBERT, EDDIE	76%
TURNER, CHRIS	88%	LONG, GERALD	55%
WHITE, MALINDA	75%	LUNEAU, JAY	39%
WRIGHT, MARK	83%	MARTINY, DANNY	56%
ZERINGUE, JEROME	83%	MILKOVICH, JOHN	62%

80%

83%

MCFARLAND, JACK

MCMAHEN, WAYNE

MILLS, FRED	100%
MIZELL, BETH	100%
MORRELL, JP	20%
MORRISH, DAN 'BLADE'	77 %
PEACOCK, BARROW	100%
PETERSON, KAREN CARTER	15%
PRICE, ED	61%
RISER, NEIL	100%
SMITH, GARY	53%
SMITH, JOHN	51 %
TARVER, GREG	15%
THOMPSON, FRANCIS	76%
WALSWORTH, MIKE	100%
WARD, RICK III	100%
WHITE, MACK 'BODI'	76%

THE FOLLOWING SCORES COULD NOT BE CALCULATED BECAUSE THE LEGISLATORS WERE NOT PRESENT FOR THE WHOLE SCORABLE PERIOD.

REP. SCOTT SIMON

REP. ROBBY CARTER





A check indicates the legislator voted with LABI's position on a bill.



An X indicates the legislator voted opposite of LABI's position on a bill. An X will deduct from their overall score.



An A indicates that the legislator was absent when LABI did not need their support on a vote.



An A- indicates that the legislator was absent when LABI needed their support on a vote. An A- will deduct from their overall score.

SENATE	2016	2017	2018	2	2019 SCOR	E	Т	ERM SCOR	E	HB 181 SEATBELT AMENDMENT POINTS (Y) 50	HB 575 UBER/LYFT AMENDMENT POINTS (N) 80 WITH LABI 22	HB 578 TRANSPORTATION POINTS (Y) 50 WITH LABI 37	SB 198 REFUNDS REJECT POINTS (N) 75	SB 198 REFUNDS CONCUR POINTS (Y) 75 WITH LABI 24
	SCORE	SCORE	SCORE	POSSIBLE	EARNED	SCORE	POSSIBLE	EARNED	SCORE	WITH LABI 27 AGAINST LABI 10 ABSENT 2	AGAINST LABI 12 ABSENT 5	AGAINST LABI 0 ABSENT 2	WITH LABI 23 AGAINST LABI 12 ABSENT 4	AGAINST LABI 11 ABSENT 4
Alario	32%	76%	70%	330	100	30%	4980	2600	52%	✓	×	~	×	×
Allain	56%	100%	82%	330	330	100%	4980	3805	76%	~	~	~	•	✓
Appel	94%	94%	100%	330	330	100%	4830	4630	96%	✓	~	~	~	✓
Barrow	5%	39%	22%	330	125	38%	4880	950	19%	×	×	~	~	×
Bishop	10%	39%	18%	175	50	29%	4475	925	21%	A-	A	~	А	A-
Boudreaux	15%	27%	20%	330	130	39%	4980	1030	21%	×	~	~	×	×
Carter	16%	24%	17%	250	50	20%	4850	900	19%	A-	A	~	×	×
Chabert	51 %	78%	76%	330	330	100%	4880	3255	67%	~	~	~	•	✓
Claitor	67%	88%	72%	330	330	100%	4980	3755	75%	✓	~	~	✓	✓
Colomb	14%	19%	11%	250	125	50%	4400	725	16%	×	А	•	•	×
Cortez	51 %	100%	74%	330	330	100%	4980	3580	72%	✓	~	~	~	•
Donahue	93%	88%	100%	330	330	100%	4330	4055	94%	~	~	~	~	•
Erdey	25%	49%	92%	255	100	39%	4855	2500	48%	✓	×	~	А	A-
Fannin	51 %	49%	92%	250	250	100%	4800	3050	64%	~	A	~	•	✓
Gatti	22%	96%	74%	330	330	100%	4405	2455	56%	✓	~	~	✓	✓
Hensgens	58%	77%	65%	330	250	76%	4929	3216	65%	✓	×	~	~	✓
Hewitt	80%	98%	100%	330	330	100%	4880	4430	91%	✓	~	~	~	✓
Johns	53%	84%	74%	330	330	100%	4980	3430	69%	~	~	~	~	✓
LaFleur	11%	68%	24%	330	130	39%	3655	1155	32%	×	~	~	×	×
Lambert	47%	96%	87%	330	250	76%	4630	3325	72%	~	×	~	~	•
Long	36%	64%	68%	330	180	55%	4630	2455	53%	✓	~	~	×	×
Luneau	16%	39%	20%	330	130	39%	4980	1205	24%	×	•	~	×	×
Martiny	26%	51%	39%	180	100	56%	4055	1500	37%	~	×	~	А	A
Milkovich	30%	59%	42%	330	205	62%	4980	2105	42%	×	~	~	×	✓
Mills	41%	63%	66%	330	330	100%	4980	2830	57%	~	~	~	✓	•
Mizell	82%	98%	100%	280	280	100%	4930	4505	91%	~	•	Α	~	•
Morrell	9%	29%	20%	250	50	20%	4900	850	17%	×	А	✓	×	×
Morrish	41%	42%	68%	330	255	77%	4730	2380	50%	~	•	~	×	•
Peacock	76%	100%	100%	330	330	100%	4980	4455	89%	✓	~	~	✓	•
Peterson	10%	31%	10%	330	50	15%	4530	700	15%	×	×	•	×	×
Price	33%	62%	20%	330	200	61%	1580	450	28%	×	×	~	✓	•
Riser	98%	64%	72%	330	330	100%	4930	3980	83%	~	~	•	•	•
Smith, G.	41%	51%	44%	330	175	53%	4980	2250	45%	~	×	✓	×	•
Smith, J.	51 %	47%	71%	255	130	51%	4055	2155	53%	~	~	A-	A	A-
Tarver	37%	35%	24%	330	50	15%	4830	1525	32%	×	×	✓	×	×
Thompson	37%	42%	59%	330	250	76%	4780	2200	46%	~	×	~	~	•
Walsworth	94%	90%	100%	330	330	100%	4980	4730	95%	✓	~	~	~	•
Ward	31%	40%	41%	330	330	100%	4830	3180	66%	~	•	~	~	•
White	71%	77%	100%	330	250	76%	4830	3875	80%	✓	×	~	•	✓

HOUSE	2016	2017	2018	2	1019 SCORE	Ē	Т	ERM SCORE		HCR 3 ITEP POINTS (Y) 100 WITH LABI 50	HB 51 SEAT BELT POINTS (Y) 80	HB 265 REFUNDS POINTS (Y) 75	HB 339 WORK- FORCE HOUSING POINTS (Y) 100	HB 346 LITTLE HATCH ACT POINTS (N) 50	HB 372 TORT REFORM POINTS (Y) 100 WITH LABI 69
	SCORE	SCORE	SCORE	POSSIBLE	EARNED	SCORE	POSSIBLE	EARNED	SCORE	AGAINST LABI 44 ABSENT 11	WITH LABI 86 AGAINST LABI 7 ABSENT12	WITH LABI 91 AGAINST LABI 2 ABSENT 12	WITH LABI 52 AGAINST LABI 42 ABSENT 11	WITH LABI 64 AGAINST LABI 29 ABSENT 6	AGAINST LABI 30 ABSENT 2
Abraham	51 %	100%	100%	860	760	88%	5,534	4,384	79 %	~	~	~	×	~	✓
Abramson	38%	89%	63%	705	575	82%	4,879	2,933	60%	~	A-	Α	~	×	✓
Adams	N/A	N/A	N/A	760	280	37%	760	280	N/A	A-	A-	~	×	×	A-
Amedee	100%	82%	100%	860	760	88%	5,684	5,409	95%	~	~	~	A-	~	~
Anders	16%	38%	31%	810	660	81%	5,634	1,893	34%	х	~	✓	~	Α	~
Armes	21%	4%	31%	860	460	53%	4,743	1,268	27%	x	~	~	~	~	×
Bacala	83%	97%	98%	860	810	94%	5,684	5,176	91%	~	~	✓	~	×	~
Bagley	54 %	78%	89%	860	730	85%	5,534	3,988	72 %	•	~	~	~	×	•
Bagneris	28%	43%	26%	810	485	60%	5,484	1,918	35%	х	✓	✓	~	А	×
Berthelot	82%	87%	94%	860	710	83%	5,684	4,885	86%	~	~	~	×	×	•
Billiot	29%	100%	62%	860	710	83%	5,684	3,326	59 %	х	~	✓	~	~	~
Bishop	78%	100%	97%	705	605	86%	5,429	4,804	88%	~	~	Α	×	~	•
Bouie	16%	46%	29%	860	430	50%	5,359	1,613	30%	х	×	✓	×	~	×
Bourriaque	N/A	N/A	N/A	860	660	77%	860	660	N/A	~	~	~	×	~	~
Brass	N/A	N/A	40%	860	760	88%	2,409	1,376	57%	х	~	✓	✓	~	~
Brown, C.	45%	88%	55%	810	710	88%	5,509	3,334	61%	х	~	✓	~	~	•
Brown, T.	35%	54%	44%	860	610	71%	5,609	2,593	46%	х	~	✓	×	~	~
Carmody	84%	67%	100%	780	780	100%	5,604	4,904	88%	•	Α	✓	~	~	•
Carpenter	22%	44%	25%	860	430	50%	5,518	1,705	31%	х	A-	✓	A-	~	×
Carter, G.	28%	44%	30%	860	430	50%	5,209	1,821	35%	х	A-	✓	×	•	×
Carter, R.	7%	38%	31%	125	125	N/A	4,949	1,133	23%	А	А	Α	А	Α	Α
Carter, S.	75%	92%	91%	860	860	100%	5,684	4,901	86%	•	•	✓	•	•	•
Chaney	33%	72%	54%	860	610	71%	5,684	2,893	51 %	х	~	✓	~	~	~
Connick	48%	100%	100%	860	610	71%	5,459	4,009	73%	•	•	✓	A-	•	•
Coussan	89%	85%	93%	860	710	83%	5,584	4,934	88%	~	~	✓	×	~	~
Cox	15%	27%	25%	810	380	47%	5,584	1,363	24%	A-	×	✓	×	А	×
Crews	N/A	97%	97%	860	860	100%	3,259	3,184	98%	~	~	~	•	~	~
Davis	93%	92%	89%	860	810	94%	5,684	5,243	92%	•	~	✓	•	•	•
DeVillier	77%	100%	100%	660	660	100%	5,484	4,959	90%	~	~	✓	~	~	A
DuBuisson	N/A	N/A	N/A	860	860	100%	860	860	N/A	~	~	✓	~	~	•
Duplessis	N/A	N/A	N/A	860	355	41%	860	355	N/A	x	A-	A-	A-	~	×
Dwight	65%	90%	94%	860	585	68%	5,684	4,409	78%	x	~	✓	×	•	•
Edmonds	100%	85%	100%	810	810	100%	5,634	5,484	97%	~	~	✓	~	А	~
Emerson	100%	100%	100%	860	810	94%	5,434	5,384	99%	~	~	✓	•	~	•
Falconer	57%	84%	98%	860	505	59%	5,409	3,971	73%	A-	~	A-	~	×	~
Foil	55%	92%	94%	860	810	94%	5,684	4,434	78%	•	~	~	•	•	•
Franklin	22%	72%	33%	860	510	59%	5,684	2,226	39%	x	~	~	×	~	×
Gaines	18%	62%	29%	860	530	62%	5,184	1,896	37%	x	~	~	•	~	×
Garofalo	93%	77%	100%	860	760	88%	5,534	5,059	91%	~	~	~	×	~	,

HOUSE	2016	2017	2018	3	2019 SCOR	=	т	ERM SCORE		HB 372 JURY TRIAL AMEND POINTS (N) 100	HB 575 UBER/LFYT POINTS (Y) 80	HB 578 TRANSPORTATION	HB 615 ENV. AUDIT POINTS (Y) 50	SB 198 REFUNDS POINTS (Y) 75
IIUUSL	SCORE	SCORE	SCORE	POSSIBLE	EARNED	SCORE	POSSIBLE	EARNED	SCORE	WITH LABI 90 AGAINST LABI 9 ABSENT 6	WITH LABI 92 AGAINST LABI 0 ABSENT 13	POINTS (Y) 50 WITH LABI 97 AGAINST LABI 4 ABSENT 4	WITH LABI 46 AGAINST LABI 41 ABSENT 18	WITH LABI 97 AGAINST LABI 1 ABSENT 5
Abraham	51 %	100%	100%	860	760	88%	5,534	4,384	79%	~	~	ABSENT4 ✓	~	~
Abramson	38%	89%	63%	705	575	82%	4,879	2,933	60%	•	А	~	~	~
Adams	N/A	N/A	N/A	760	280	37%	760	280	N/A	А	✓	✓	×	✓
Amedee	100%	82%	100%	860	760	88%	5,684	5,409	95%	•	~	~	~	~
Anders	16%	38%	31%	810	660	81%	5,634	1,893	34%	•	✓	~	A-	✓
Armes	21%	4%	31%	860	460	53%	4,743	1,268	27%	×	~	×	×	~
Bacala	83%	97%	98%	860	810	94%	5,684	5,176	91%	•	✓	~	~	✓
Bagley	54 %	78%	89%	860	730	85%	5,534	3,988	72%	•	A-	~	~	~
Bagneris	28%	43%	26%	810	485	60%	5,484	1,918	35%	✓	✓	~	×	A-
Berthelot	82%	87%	94%	860	710	83%	5,684	4,885	86%	•	~	·	~	~
Billiot	29%	100%	62%	860	710	83%	5,684	3,326	59%	•	✓	✓	×	✓
Bishop	78%	100%	97%	705	605	86%	5,429	4,804	88%	•	А	•	~	~
Bouie	16%	46%	29%	860	430	50%	5,359	1,613	30%	✓	~	✓	×	•
Bourriaque	N/A	N/A	N/A	860	660	77%	860	660	N/A	×	~	•	~	•
Brass	N/A	N/A	40%	860	760	88%	2,409	1,376	57%	•	~	~	~	~
Brown, C.	45%	88%	55%	810	710	88%	5,509	3,334	61%	•	~	•	А	•
Brown, T.	35%	54%	44%	860	610	71%	5,609	2,593	46%	•	~	✓	×	•
Carmody	84%	67%	100%	780	780	100%	5,604	4,904	88%	~	~	~	~	~
Carpenter	22%	44%	25%	860	430	50%	5,518	1,705	31%	•	~	✓	×	~
Carter, G.	28%	44%	30%	860	430	50%	5,209	1,821	35%	~	~	~	×	~
Carter, R.	7%	38%	31%	125	125	N/A	4,949	1,133	23%	А	А	✓	А	~
Carter, S.	75 %	92%	91%	860	860	100%	5,684	4,901	86%	•	~	~	~	~
Chaney	33%	72%	54%	860	610	71%	5,684	2,893	51%	×	✓	~	×	~
Connick	48%	100%	100%	860	610	71%	5,459	4,009	73%	×	~	·	×	~
Coussan	89%	85%	93%	860	710	83%	5,584	4,934	88%	~	✓	A-	~	~
Cox	15%	27%	25%	810	380	47%	5,584	1,363	24%	•	~	~	×	~
Crews	N/A	97%	97%	860	860	100%	3,259	3,184	98%	•	✓	✓	✓	•
Davis	93%	92%	89%	860	810	94%	5,684	5,243	92%	•	~	·	A-	•
DeVillier	77%	100%	100%	660	660	100%	5,484	4,959	90%	A	✓	✓	✓	•
DuBuisson	N/A	N/A	N/A	860	860	100%	860	860	N/A	•	~	·	•	~
Duplessis	N/A	N/A	N/A	860	355	41%	860	355	N/A	•	✓	✓	×	✓
Dwight	65%	90%	94%	860	585	68%	5,684	4,409	78%	•	~	·	~	×
Edmonds	100%	85%	100%	810	810	100%	5,634	5,484	97%	~	✓	~	~	~
Emerson	100%	100%	100%	860	810	94%	5,434	5,384	99%	•	~	~	A-	~
Falconer	57 %	84%	98%	860	505	59%	5,409	3,971	73%	~	A-	A-	~	~
Foil	55%	92%	94%	860	810	94%	5,684	4,434	78%	~	~	·	×	~
Franklin	22%	72%	33%	860	510	59%	5,684	2,226	39%	~	✓	~	×	~
Gaines	18%	62%	29%	860	530	62%	5,184	1,896	37%	~	A-	~	×	~
Garofalo	93%	77%	100%	860	760	88%	5,534	5,059	91%	✓	✓	✓	~	~

HOUSE	2016	2017	2018	:	2019 SCOR	RE	Т	ERM SCORE		HCR 3. ITEP POINTS (Y) 100 WITH LABI 50	HB 51 SEAT BELT POINTS (Y) 80 WITH LABI 86	HB 265 REFUNDS POINTS (Y) 75 WITH LABI 91	HB 339 WORK- FORCE HOUSING POINTS (Y) 100 WITH LABI 52	HB 346 LITTLE HATCH ACT POINTS (N) 50 WITH LABI 64	HB 372 TORT REFORM POINTS (Y) 100 WITH LABI 69	
	SCORE	SCORE	SCORE	POSSIBLE	EARNED	SCORE	POSSIBLE	EARNED	SCORE	AGAINST LABI 44 ABSENT 11	AGAINST LABI 7 ABSENT12	AGAINST LABI 2 ABSENT 12	AGAINST LABI 42 ABSENT 11	AGAINST LABI 29 ABSENT 6	AGAINST LABI 30 ABSENT 2	
Gisclair	16%	72 %	60%	860	455	53%	5,684	2,463	43%	×	✓	A-	A-	×	~	
Glover	13%	38%	36%	810	375	46%	5,634	1,600	28%	~	A-	A-	×	Α	•	
Guinn	78%	85%	69%	810	710	88%	5,534	4,335	78%	×	✓	~	✓	А	✓	
Harris, J.	23%	51 %	30%	860	430	50%	5,534	1,896	34%	A-	A-	~	A-	~	×	
Harris, L.	61%	97%	75%	860	810	94%	5,684	4,326	76%	~	✓	~	✓	×	✓	
Henry	70%	97%	90%	785	635	81%	5,209	4,276	82%	~	•	~	A-	~	•	
Hilferty	56 %	85%	96%	610	360	59%	5,284	3,868	73%	A-	✓	~	×	Α	Α	
Hill	9%	59 %	35%	860	410	48%	4,910	1,485	30%	×	✓	~	×	•	×	
Hodges	86%	54 %	96%	860	760	88%	5,684	4,743	83%	~	✓	~	~	×	✓	
Hoffmann	54 %	85%	56%	860	710	83%	5,584	3,601	64%	×	~	~	~	×	•	
Hollis	73%	54 %	97%	810	760	94%	4,826	3,818	79%	~	✓	~	~	Α	~	
Horton	95%	87%	100%	860	810	94%	5,684	5,384	95%	~	~	~	~	×	•	
Howard	93%	85%	67%	860	560	65%	5,159	4,068	79%	A-	~	•	×	×	~	
Huval	77%	79%	93%	860	860	100%	5,584	4,759	85%	~	•	~	~	✓	•	
lvey	100%	76%	90%	860	735	85%	5,384	4,909	91%	~	✓	✓	~	×	✓	
Jackson	12%	38%	25%	760	510	67%	5,334	1,518	28%	Α	~	•	×	✓	×	
James	28%	47%	27%	860	430	50%	5,609	1,921	34%	×	×	~	×	✓	×	
Jefferson	15 %	62%	40%	860	510	59%	5,684	2,076	37%	×	~	~	×	✓	×	
Jenkins	26%	46%	36%	860	380	44%	5,534	1,921	35%	×	×	~	×	×	×	
Johnson, M.	N/A	N/A	N/A	860	860	100%	860	860	N/A	~	✓	~	~	✓	•	
Johnson, R.	19%	36%	27%	860	380	44%	5,634	1,571	28%	×	×	✓	×	×	×	
Jones	10%	54 %	29%	860	430	50%	5,534	1,630	29%	×	~	~	×	✓	×	
Jordan	40%	38%	27%	860	610	71%	3,634	1,501	41%	×	✓	•	~	✓	×	
LaCombe	N/A	N/A	N/A	860	560	65%	860	560	N/A	×	•	•	×	×	•	
Landry, N.	100%	97%	100%	860	860	100%	5,684	5,659	99%	~	✓	~	✓	✓	✓	
Landry, T.	22%	54 %	27%	860	255	30%	5,684	1,696	30%	×	×	×	×	×	×	
Larvadain	N/A	N/A	N/A	860	305	35%	860	305	N/A	×	×	×	×	✓	×	
LeBas	12%	35%	27%	860	510	59%	5,234	1,435	27%	×	~	~	×	✓	×	
Leger	20%	49%	40%	810	385	48%	5,234	1,801	34%	×	✓	A-	A-	А	×	
Leopold	77%	89%	79%	860	760	88%	5,634	4,576	81%	×	✓	~	~	✓	•	
Lyons	26%	46%	27%	860	510	59%	5,684	1,976	35%	×	✓	✓	A-	✓	×	
Mack	88%	56%	87%	860	810	94%	5,684	4,735	83%	~	~	~	~	~	~	
Magee	67%	100%	100%	860	660	77%	5,684	4,734	83%	~	✓	~	×	×	~	
Marcelle	16%	26%	15%	860	535	62%	5,509	1,351	25%	×	~	A-	~	✓	×	
Marino	N/A	74 %	87%	860	360	42%	3,384	2,434	72%	×	✓	~	×	×	×	
McFarland	70 %	89%	100%	860	685	80%	5,484	4,559	83%	~	~	~	×	~	~	
McMahen	N/A	N/A	N/A	860	710	83%	860	710	N/A	×	✓	•	~	×	~	
Miguez	83%	100%	100%	860	860	100%	5,484	5,109	93%	~	~	~	•	~	~	
Miller, D.	26%	51 %	33%	860	560	65%	5,284	2,076	39%	×	~	~	✓	×	×	

HOUSE	2016	2017	2018	2	2019 SCORE		Т	ERM SCORE		HB 372 JURY TRIAL AMEND POINTS (N) 100 WITH LABI 90	HB 575 <u>UBER/LFYT</u> POINTS (Y) 80 WITH LABI 92	HB 578 TRANSPORTATION POINTS (Y) 50 WITH LABI 97	HB 615 ENV. AUDIT POINTS (Y) 50 WITH LABI 46	SB 198 <u>REFUNDS</u> POINTS (Y) 75 WITH LABI 97
	SCORE	SCORE	SCORE	POSSIBLE	EARNED	SCORE	POSSIBLE	EARNED	SCORE	AGAINST LABI 9 ABSENT 6	AGAINST LABI 0 ABSENT 13	AGAINST LABI 4 ABSENT 4	AGAINST LABI 41 ABSENT 18	AGAINST LABI 1 ABSENT 5
Gisclair	16%	72%	60%	860	455	53%	5,684	2,463	43%	•	A-	•	~	~
Glover	13%	38%	36%	810	375	46%	5,634	1,600	28%	•	A-	A-	×	•
Guinn	78%	85%	69%	810	710	88%	5,534	4,335	78%	~	✓	~	~	✓
Harris, J.	23%	51 %	30%	860	430	50%	5,534	1,896	34%	~	✓	✓	×	•
Harris, L.	61%	97%	75%	860	810	94%	5,684	4,326	76%	~	✓	~	~	~
Henry	70%	97%	90%	785	635	81%	5,209	4,276	82%	~	~	~	×	А
Hilferty	56%	85%	96%	610	360	59%	5,284	3,868	73%	А	✓	~	×	✓
Hill	9%	59 %	35%	860	410	48%	4,910	1,485	30%	×	✓	✓	×	•
Hodges	86%	54 %	96%	860	760	88%	5,684	4,743	83%	•	✓	~	×	~
Hoffmann	54%	85%	56%	860	710	83%	5,584	3,601	64%	•	✓	•	~	•
Hollis	73%	54 %	97%	810	760	94%	4,826	3,818	79%	•	✓	✓	A-	~
Horton	95%	87%	100%	860	810	94%	5,684	5,384	95%	•	•	~	~	•
Howard	93%	85%	67%	860	560	65%	5,159	4,068	79%	•	✓	~	A-	~
Huval	77%	79%	93%	860	860	100%	5,584	4,759	85%	~	✓	~	✓	•
lvey	100%	76%	90%	860	735	85%	5,384	4,909	91%	✓	✓	~	✓	A-
Jackson	12%	38%	25%	760	510	67%	5,334	1,518	28%	~	~	~	×	~
James	28%	47%	27%	860	430	50%	5,609	1,921	34%	~	✓	~	A-	~
Jefferson	15%	62%	40%	860	510	59%	5,684	2,076	37%	~	✓	~	×	•
Jenkins	26%	46%	36%	860	380	44%	5,534	1,921	35%	✓	~	~	A-	~
Johnson, M.	N/A	N/A	N/A	860	860	100%	860	860	N/A	~	✓	~	✓	•
Johnson, R.	19%	36%	27%	860	380	44%	5,634	1,571	28%	~	~	~	×	~
Jones	10%	54%	29%	860	430	50%	5,534	1,630	29%	~	A-	•	×	•
Jordan	40%	38%	27%	860	610	71%	3,634	1,501	41%	✓	~	~	×	~
LaCombe	N/A	N/A	N/A	860	560	65%	860	560	N/A	•	~	•	A-	•
Landry, N.	100%	97%	100%	860	860	100%	5,684	5,659	99%	~	✓	~	~	✓
Landry, T.	22%	54%	27%	860	255	30%	5,684	1,696	30%	~	~	×	×	•
Larvadain	N/A	N/A	N/A	860	305	35%	860	305	N/A	~	✓	×	A-	~
LeBas	12%	35%	27%	860	510	59%	5,234	1,435	27%	•	~	~	×	•
Leger	20%	49%	40%	810	385	48%	5,234	1,801	34%	~	~	~	×	•
Leopold	77%	89%	79%	860	760	88%	5,634	4,576	81%	~	~	~	~	•
Lyons	26%	46%	27%	860	510	59%	5,684	1,976	35%	~	✓	~	×	~
Mack	88%	56%	87%	860	810	94%	5,684	4,735	83%	✓	✓	~	×	•
Magee	67%	100%	100%	860	660	77%	5,684	4,734	83%	~	~	~	A-	✓
Marcelle	16%	26%	15%	860	535	62%	5,509	1,351	25%	~	~	~	×	~
Marino	N/A	74%	87%	860	360	42%	3,384	2,434	72%	×	✓	✓	×	✓
McFarland	70%	89%	100%	860	685	80%	5,484	4,559	83%	•	~	~	~	A-
McMahen	N/A	N/A	N/A	860	710	83%	860	710	N/A	✓	✓	•	~	~
Miguez	83%	100%	100%	860	860	100%	5,484	5,109	93%	~	✓	•	~	~
Miller, D.	26%	51%	33%	860	560	65%	5,284	2,076	39%	~	~	_	Α-	•

HOUSE	2016	2017	2010		2010 5500	-	-	TEDM CCOD	-	HCR 3.	HB 51 SEAT BELT	HB 265 REFUNDS	HB 339 WORK- FORCE HOUSING	HB 346 LITTLE HATCH ACT	HB 372 TORT REFORM
пппэг	2016 SCORE	2017 SCORE	2018 SCORE	POSSIBLE	2019 SCORI EARNED	SCORE	POSSIBLE	ERM SCORI	SCORE	POINTS (Y) 100 WITH LABI 50 AGAINST LABI 44 ABSENT 11	POINTS (Y) 80 WITH LABI 86 AGAINST LABI 7 ABSENT12	POINTS (Y) 75 WITH LABI 91 AGAINST LABI 2 ABSENT 12	POINTS (Y) 100 WITH LABI 52 AGAINST LABI 42 ABSENT 11	POINTS (N) 50 WITH LABI 64 AGAINST LABI 29 ABSENT 6	POINTS (Y) 100 WITH LABI 69 AGAINST LABI 30 ABSENT 2
Miller, G.	75 %	100%	71%	860	580	67%	5,584	4,304	77%	✓	A-	~	×	✓	~
Moore	N/A	N/A	N/A	860	510	59%	860	510	N/A	×	•	~	×	✓	×
Morris, Jay	24%	41%	61%	860	660	77%	5,684	2,559	45%	✓	✓	✓	→	×	~
Morris, Jim	72 %	78%	79%	760	610	80%	5,384	4,084	76%	~	•	~	×	•	~
Moss	N/A	N/A	N/A	860	660	77%	860	660	N/A	×	✓	✓	×	✓	✓
Mr. Speaker	88%	100%	94%	705	705	100%	5,379	5,029	93%	~	~	Α	~	•	•
Muscarello	N/A	N/A	N/A	860	660	77%	860	660	N/A	~	✓	✓	×	×	✓
Norton	17%	30%	26%	860	405	47%	5,309	1,413	27%	×	~	~	~	×	×
Pearson	67%	97%	84%	860	760	88%	5,684	4,559	80%	A-	~	~	~	~	~
Pierre	33%	74%	25%	860	610	71%	5,684	2,468	43%	×	~	~	~	~	×
Pope	50%	77%	75%	860	760	88%	5,651	3,793	67%	×	✓	~	~	~	~
Pugh	77%	87%	94%	860	760	88%	5,684	4,835	85%	~	•	~	×	•	~
Pylant	55%	36%	67%	580	430	74%	5,404	3,088	57%	✓	A-	~	×	×	Α
Richard	64%	89%	67%	860	555	65%	5,534	3,813	69%	A-	•	A-	~	×	~
Schexnayder	84%	57%	87%	860	860	100%	5,584	4,635	83%	✓	✓	✓	✓	✓	~
Seabaugh	93%	95%	90%	810	810	100%	4,784	4,484	94%	✓	✓	~	~	✓	~
Simon	85%	68%	100%	475	425	N/A	3,333	2,883	86%	Α	Α	Α	✓	Α	✓
Smith	22%	64%	27%	860	610	71%	5,684	2,151	38%	×	~	~	~	•	×
Stagni	N/A	74%	67%	860	460	53%	3,384	2,218	66%	×	✓	✓	×	×	✓
Stefanski	N/A	100%	100%	860	660	77%	3,284	3,084	94%	~	~	~	×	~	A-
Stokes	74%	97%	90%	785	735	94%	5,609	4,784	85%	~	~	~	~	✓	~
Talbot	90%	87%	100%	860	735	85%	5,584	5,109	91%	~	~	~	~	~	•
Thomas	N/A	100%	100%	860	710	83%	3,384	3,234	96%	~	✓	~	A-	✓	✓
Turner	N/A	N/A	N/A	860	760	88%	860	760	N/A	~	~	~	×	~	~
White	29%	85%	42%	810	610	75%	5,384	2684	50%	×	~	~	×	А	~
Wright	N/A	N/A	97%	860	710	83%	2,159	1,976	92%	~	~	~	~	×	~
Zeringue	93%	100%	81%	860	710	83%	5,534	4,968	90%	~	✓	~	×	×	~

HOUSE	2016	2017	2010		2019 SCOR	-	2010 CI	IMI II ATIVE	SCODE	HB 372 JURY TRIAL AMEND POINTS (N) 100	HB 575 UBER/LFYT POINTS (Y) 80	HB 578 TRANS- PORTATION	HB 615 ENV. AUDIT POINTS (Y) 50	SB 198 REFUNDS POINTS (Y) 75
IUUSE	SCORE	2017 SCORE	2018 SCORE	POSSIBLE	EARNED	SCORE	POSSIBLE	JMULATIVE EARNED	SCORE	WITH LABI 90 AGAINST LABI 9 ABSENT 6	WITH LABI 92 AGAINST LABI 0 ABSENT 13	POINTS (Y) 50 WITH LABI 97 AGAINST LABI 4 ABSENT 4	WITH LABI 46 AGAINST LABI 41 ABSENT 18	WITH LABI 97 AGAINST LABI 1 ABSENT 5
Miller, G.	75 %	100%	71%	860	580	67%	5,584	4,304	77%	×	•	~	✓	~
Moore	N/A	N/A	N/A	860	510	59%	860	510	N/A	~	•	~	×	~
Morris, Jay	24%	41%	61%	860	660	77%	5,684	2,559	45%	×	~	~	×	~
Morris, Jim	72%	78%	79%	760	610	80%	5,384	4,084	76%	A	•	~	A-	~
Moss	N/A	N/A	N/A	860	660	77%	860	660	N/A	✓	~	~	✓	~
Mr. Speaker	88%	100%	94%	705	705	100%	5,379	5,029	93%	~	A	~	~	~
Muscarello	N/A	N/A	N/A	860	660	77%	860	660	N/A	✓	~	~	×	~
Norton	17 %	30%	26%	860	405	47%	5,309	1,413	27%	~	A-	~	A-	A-
Pearson	67%	97%	84%	860	760	88%	5,684	4,559	80%	~	~	~	✓	~
Pierre	33%	74%	25%	860	610	71%	5,684	2,468	43%	~	•	~	A-	~
Pope	50%	77%	75%	860	760	88%	5,651	3,793	67%	✓	~	~	✓	✓
Pugh	77%	87%	94%	860	760	88%	5,684	4,835	85%	~	•	~	~	~
Pylant	55%	36%	67%	580	430	74%	5,404	3,088	57%	A	~	~	✓	~
Richard	64%	89%	67%	860	555	65%	5,534	3,813	69%	~	A-	~	~	~
Schexnayder	84%	57%	87%	860	860	100%	5,584	4,635	83%	~	✓	~	✓	~
Seabaugh	93%	95%	90%	810	810	100%	4,784	4,484	94%	•	~	~	A-	~
Simon	85%	68%	100%	475	425	N/A	3,333	2,883	86%	~	A	×	~	~
Smith	22%	64%	27%	860	610	71%	5,684	2,151	38%	~	•	~	×	~
Stagni	N/A	74%	67%	860	460	53%	3,384	2,218	66%	×	~	~	×	~
Stefanski	N/A	100%	100%	860	660	77%	3,284	3,084	94%	~	•	~	~	~
Stokes	74%	97%	90%	785	735	94%	5,609	4,784	85%	~	~	~	×	А
Talbot	90%	87%	100%	860	735	85%	5,584	5,109	91%	~	~	~	×	A-
Thomas	N/A	100%	100%	860	710	83%	3,384	3,234	96%	~	~	~	×	~
Turner	N/A	N/A	N/A	860	760	88%	860	760	N/A	~	~	~	~	~
White	29%	85%	42%	810	610	75%	5,384	2684	50%	~	~	~	~	~
Wright	N/A	N/A	97%	860	710	83%	2,159	1,976	92%	•	~	A-	A-	~
Zeringue	93%	100%	81%	860	710	83%	5,534	4,968	90%	~	~	~	~	~



ACT 367: RESTORE TAXPAYER FAIRNESS

The Louisiana Association of Business and Industry (LABI) sponsored Act 367 by Sen. Barrow Peacock, which will make clear that taxpayers can pursue a refund claim when there is an overpayment of taxes that were not legally due to state government.

THE BACKGROUND

In November 2018, the Louisiana First Circuit Court of Appeal ruled in *Bannister Properties, Inc. v. Louisiana* that **an administrative refund claim is prohibited for an overpayment of taxes made due to a mistake of law unless the taxes were paid "under protest" – a procedure at the time of payment whereby the taxpayer expresses concern to the Department of Revenue or a local collector followed by a civil lawsuit. The only recourse for a taxpayer who did <u>not</u> file under protest would be to make a "claim against the state" through the Board of Tax Appeals, which would then require an act of the Legislature to appropriate the refund if approved by the Board. Furthermore, at the local level, there is no such procedure, and the only remedy is to pay local taxes under protest when taxpayers are concerned with the legality of the tax and want to protect their right to a refund. In February 2019, the Louisiana Supreme Court declined to hear the** *Bannister* **case on appeal, allowing the First Circuit Court of Appeal's ruling to stand, severely limiting a taxpayer's ability to obtain a refund for the overpayment of taxes caused by a mistake of law on the part of the state.**

Historically, prior to *Bannister*, when a law was declared unconstitutional, taxpayers received administrative refunds as one mechanism for recovering their overpayment of taxes not legally due. Act 367 restores and guarantees this taxpayer right.

THE BILL

Act 367 was amended in the House ways and Means Committee to mirror HB 265 by Rep. DeVillier, a measure that passed the House Floor by a vote of 91-2. Act 367 by Sen. Barrow Peacock requires the state to make refunds to Louisiana taxpayers for overpayments they made to the state because the taxes were not legally due. The bill clarifies that taxpayers may use a simple administrative process of filing a refund claim when taxes are overpaid due to:

- **1.** An unconstitutional law:
- **2.** An invalid or unenforceable rule or regulation; or
- **3.** A mistake of law arising from the misinterpretation by the collector of the law, rule, or regulation.

State and local laws already allow the taxing agencies to make administrative refunds from current collections for a variety of reasons, such as errors and omissions whether on the part of the taxpayer or the collector. Current law requires that refunds must be made out of the current collections of the particular tax that was overpaid.

The new law took effect July 1, 2019.

THE TIMELY NEED FOR ACT 367

State law taxes residents on income earned both within Louisiana and outside the state. For many years, Louisiana authorized a credit against Louisiana income tax for net income taxes paid to other states to avoid taxing the same income twice. In 2015, Act 109 was passed to temporarily limit the credit by a) capping it at the level of taxpayer liability, making it non-refundable; and b) only allowing it if the other state offered a reciprocal credit for its own residents transacting business in Louisiana.

ACT 367: RESTORE TAXPAYER FAIRNESS (cont.)

LABI opposed the passage of Act 109 in 2015, citing constitutional concerns with double taxation. In December 2018, **the Louisiana Supreme Court did, in fact, hold portions of Act 109 unconstitutional in** *Smith v. Robinson*, specifically that only offering the credit when other states offer reciprocal credits "constitutes a double taxation and is thus in violation of the dormant Commerce Clause of the United States Constitution."

In the second special session of 2018, before Act 109 could expire, the Legislature extended it to 2023 and attempted to address this double taxation concern, particularly as it related to Texas. Texas levies an "entity-level tax" that in effect acts as an income tax. Act 6 of 2018 authorized a <u>deduction</u> for the proportionate share of the entity-level tax paid to Texas, but not a <u>credit</u>. As such, **it remains unclear if the revised law complies with the constitutionality concerns the Louisiana Supreme Court expressed in** *Smith v. Robinson***.**

What is clear is the testimony of the Louisiana Department of Revenue in a Revenue Estimating Conference meeting shortly after the *Smith v. Robinson* ruling was released in December 2018. Secretary Robinson testified that **the state would not be refunding any of the income taxes unconstitutionally collected between 2015 and 2018** and that taxpayers would have had to originally file their income taxes "under protest" and sue the state to recover – or the taxpayers could file an appeal to the Board of Tax Appeals as a "claim against the state" and seek a legislative appropriation if approved by the Board.

WHY LABI SPONSORED ACT 367

Act 367 by Sen. Barrow Peacock restored the taxpayer right to a simple administrative refund of an illegal tax. Individual and small business taxpayers – without legal teams and in-house accountants – are harmed the most by the *Bannister* case. The government stands to unfairly benefit from taxes collected illegally from Louisiana families and companies who lack the knowledge and resources to file taxes under protest or pursue a claim against the state.

Without a timely and simple process, individual and business taxpayers' alike would be incentivized to regularly not pay the tax at all or to file new or questionable taxes "under protest," requiring onerous and expensive efforts by taxpayers to recover their overpayments. Furthermore, paying taxes "under protest" can inject chaos into the state's revenue collections because the funds must be placed in escrow and are unavailable for expenditure until the courts reach a final decision.

Finally, it is simply bad tax policy to restrict taxpayers ability to obtain refunds of their illegally collected taxes. It incentivizes governments to legislate unconstitutional taxes or misinterpret laws in order to collect revenues they know they won't have to pay back because taxpayers have no reasonable recourse for recovery of their money. It is incumbent upon the Legislature to restore taxpayer rights and to ensure timely refunds of taxes illegally collected from Louisiana taxpayers.

WE WOULD LIKE TO THANK OUR FREE ENTERPRISE PROGRAM INVESTORS FOR THEIR CONTINUED SUPPORT OF ADVANCING FREE ENTERPRISE IN LOUISIANA.



About the Free Enterprise Program: The program funds strategic initiatives to expand LABI's policy, research, outreach and lobbying arsenal to ensure that Louisiana continues to have a powerful, unified voice focused on creating the business climate needed to attract investment, generate job growth, and improve the quality of life for Louisiana residents. The Free Enterprise Program is in addition to members dues and is an opportunity to proactively advance free enterprise in Louisiana, make a significant statement about participation in the state's future and demonstrate exceptional commitment to LABI's mission.











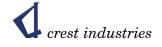










































For more information: www.labi.org/free-enterprise-program Contact: Elena Lacour at 225.215.6647 or elenal@labi.org

