

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

April 22, 2016

Notice of Meeting
Friday, April 22, 2016
9:00 a.m.
Room 2520, Business Education Complex
Louisiana State University

Free Parking Available for Everyone Participating in Task Force Meeting
Across the Street from the Business Education Complex on Nicholson Extension

Agenda

- I. Call to Order/Roll Call
- II. Review and Approval of Minutes of Meeting on April 8, 2016
- III. Review of Information Gathered
 - a. Information Received at Meeting on March 17
 - i. Presentation to Task Force on Structural Change by Secretary Kimberly Lewis Robinson
 - ii. Commission on Streamlining Government, January 4, 2010 from The Commission on Streamlining Government
 - iii. Louisiana Tax Study, 2015 by Jim Richardson (LSU), Steve Sheffrin (Tulane), and Jim Alm (Tulane)
 - iv. Louisiana Fiscal Reform: A Framework for the Future, prepared by the Tax Foundation at request of Committee for 100
 - b. Information Received at Meeting on March 24
 - i. Budgeting Methods and Reforms: Making Better Decisions—prepared and presented by Jim Richardson (LSU)

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- c. Information Received at Meeting on April 1,
 - i. Louisiana Budgetary Practices as Presented by Sherry Phillips-Hymel, Director, Fiscal Services, Louisiana State Senate
 - ii. Louisiana Revenue Estimation as Presented by Greg Albrecht, Chief Economist, Economic Section Director, Legislative Fiscal Office
 - d. Information Received at Meeting on April 8
 - i. History of Louisiana Tax Structure, 1964 through 2020 presented by Jim Richardson (LSU) and Greg Upton (LSU) and assisted by Nathan Babb (LSU, Class of 2016)
 - ii. Information including
 - 1. Overview of State and Local tax structure, post special session 2016
 - 2. State Tax Collections, 1960s to present
 - a. Major tax changes
 - b. Shifts in distributional impacts of Louisiana tax structure
 - 3. State Tax Comparisons with other southern states
 - 4. State and local sales tax
 - 5. Personal income tax
 - 6. Excise taxes (tobacco, alcoholic and wine, beer, gasoline)
 - 7. Corporate taxes
 - 8. Gaming
 - 9. Minerals
 - 10. How we finance public services in April 2016 in Louisiana
- IV. What Did State do in Regular Session 2015?
- V. What Did State do in Special Session 2016?
- VI. What do we want to know about each of the taxes and any changes in them
- a. Revenue potential
 - b. Long-term trends
 - c. Distributional impacts on individuals
 - d. Competitiveness impact on business development
 - e. Administration
 - f. State-local relationship
 - g. Others
- VII. Outline Method for Making Motions
- VIII. Agendas for future meetings
- IX. Other Business
- X. Adjournment

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