Highlights of This Week's Bulletin

MFP Changes Urgent

PAR and others have recommended major changes in the state school aid Minimum Foundation Program (MFP) because it fails to do what it is supposed to do—equalize education opportunities throughout the state. Courts have found state aid formulas in other states to be inequitable and unconstitutional, and Louisiana’s MFP is vulnerable to legal challenge. Important school reforms in the 1988 Children First Act will be in jeopardy if the state does not fund the third year of the teacher pay raise.

Weakening Retirement Oversight

Several proposals that are moving would weaken the state treasurer’s ability to exercise meaningful oversight of public retirement systems. One would remove the treasurer’s check on the system’s hiring of actuaries, whose work determines how much the state must contribute, and investment managers, who handle over $5 billion in member and taxpayer contributions.

Inventory Tax Reform

Louisiana’s local property tax on business inventories is considered a barrier to job creation, particularly in the wholesale and distribution areas. Most economists agree that inventory taxes are inequitable among businesses and difficult to administer fairly. One of the many proposals this session to deal with this question would overcome the basic problem—that of providing local governments with a revenue replacement. This proposal would give a state tax credit instead of an exemption and would phase it in over five years to lessen the impact on state revenue.

Upgrading State Management

Louisiana’s state management ranked 49th of the 50 states in a recent report issued by Financial World magazine. The state was criticized for lack of a rainy day fund, long-range planning, performance evaluations, and a centralized computer information system. Proposed legislation would address many of the deficiencies listed in the magazine’s report.

Senate Shuffle

The Senate elected Nunez as its new president, and Nunez rewarded his supporters with choice committee assignments.

NOTE: Status of Bills is Reported as of May 23, 1990
MFP Changes Urgent

All state governments provide aid to local schools. The aim is to equalize education funding opportunities for all children, whether they attend school in a wealthy or poor district.

**What is the MFP?**

Louisiana is one of 33 states that distributes state school aid through a Minimum Foundation Program (MFP); eight more states combine the MFP with other concepts. Under the MFP concept,

- each child is guaranteed financing for a minimum or basic education;
- financing of the minimum education program is a shared state/local responsibility;
- equalization statewide is to be achieved through a "local support factor" or "charge back" which is subtracted from the total cost of the minimum program; the balance is the amount of state aid needed to equalize; and
- local school systems have the option of exceeding the minimum program through local school revenues.

**Louisiana's MFP**

Louisiana's constitution requires an MFP and delegates to the State Board of Elementary and Secondary Education (BESE) exclusive authority to recommend changes, subject to legislative approval but not amendment.

Louisiana has used the MFP approach since 1930; basic components of the present MFP date back to 1956. Forty states calculate costs of state aid on the basis of "pupils"; Louisiana is one of 10 states that uses an "instructional unit," whereby a designated number of pupils is allotted a teacher (pupil/teacher ratio) and the state pays minimum salaries for the number of allotted teachers. The number of allotted teachers determines the number of allotted positions for administrators and supervisors for whom the state also pays minimum salaries. State aid is reduced if a local system does not fill all allotted positions.

**Louisiana's Current MFP**

HCR 187 of 1988 is the basis for the current MFP and is likely to continue next year. The previous MFP formula (HCR 74 of 1984) was in effect for four years.

Under the 1988 changes, the MFP encompasses practically all forms of state school aid, except to private schools which the constitution requires be excluded. The formula has three parts. Part I represents instructional costs for regular and special education and includes minimum salaries, retirement and textbooks. Part II is for noninstructional support services such as lunchroom workers, bus drivers and school nurses. Part III is an "equalization" component--$10 million to help offset 1988 state cuts in support services and $5 million to assist poorer parishes.

The Executive Budget and general appropriation bill (HB 1010) assume that the current MFP formula will continue for fiscal 1990-91. The total MFP cost would be $1.5 billion, with the 5.5-mill local support factor amounting to only $60 million, and the state paying $1,448 million. Funding includes a 7% teacher pay raise (the prior two-year raises were 5% and 7%) and extension of longevity pay steps from 20 to 25 years of experience, annualization of the 1989-90 teacher pay raise, a $2 per student increase for textbooks and library books, and an 8% increase in group health and hospitalization insurance rates.

**State/Local Financing**

The MFP concept envisions a state/local partnership in financing costs of a minimum education program, but in Louisiana the state has taken over most of the financing. As shown in Table 1, local support in financing the MFP has dropped from more than half (56%) in 1957 to 3.8% in 1990. If the current MFP continues for next year, the local share will be 3.7% of the total cost.

The MFP includes most state school aid but not most local school revenues which local boards use to construct and maintain school facilities, supplement state

<table>
<thead>
<tr>
<th>Year</th>
<th>Percent Local</th>
</tr>
</thead>
<tbody>
<tr>
<td>1957</td>
<td>56.07%</td>
</tr>
<tr>
<td>1958</td>
<td>41.67%</td>
</tr>
<tr>
<td>1959</td>
<td>32.12%</td>
</tr>
<tr>
<td>1960</td>
<td>29.86%</td>
</tr>
<tr>
<td>1961</td>
<td>29.86%</td>
</tr>
<tr>
<td>1962</td>
<td>29.86%</td>
</tr>
<tr>
<td>1963</td>
<td>29.86%</td>
</tr>
<tr>
<td>1964</td>
<td>29.86%</td>
</tr>
<tr>
<td>1965</td>
<td>29.86%</td>
</tr>
<tr>
<td>1966</td>
<td>29.86%</td>
</tr>
<tr>
<td>1967</td>
<td>29.86%</td>
</tr>
<tr>
<td>1968</td>
<td>29.86%</td>
</tr>
<tr>
<td>1969</td>
<td>29.86%</td>
</tr>
<tr>
<td>1970</td>
<td>29.86%</td>
</tr>
<tr>
<td>1971</td>
<td>29.86%</td>
</tr>
</tbody>
</table>

*If current MFP formula is continued.*
aid for salaries and employ additional personnel. Table 2 shows the state provides a slightly greater proportion of all public school revenues than the national average.

<table>
<thead>
<tr>
<th>Source</th>
<th>Louisiana</th>
<th>U.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>55% (18th rank)</td>
<td>50%</td>
</tr>
<tr>
<td>Local</td>
<td>34% (36th rank)</td>
<td>44%</td>
</tr>
<tr>
<td>Federal</td>
<td>11% (5th rank)</td>
<td>6%</td>
</tr>
</tbody>
</table>


### PAR Recommendations

PAR recommended a complete revision of the MFP in its December 1988 report, "The MFP: Time for a New Approach."

1. Change the basis from guaranteeing teaching positions to one emphasizing per pupil costs, weighted to reflect differences in grade level, type of student (regular or special), and urban/rural areas.

2. Change the local support factor to reflect tax capacity and tax effort.

3. Give local systems more taxing authority by lowering the homestead exemption for school taxes and repealing the 70-mill limit on voter-approved property taxes.

4. Target a 70% state, 30% local sharing of the MFP cost.

5. Eliminate subschool districts that create inequities within a local district.

6. Devise a transportation formula as a separate component of the MFP to encourage economy and efficiency, based on mileage and density of students.

### Consultant’s Recommendations

In 1988 BESE created a School Finance Advisory Council, requested by the Legislature, to study the MFP and school transportation. The council, which included a PAR representative, recommended that BESE adopt a new MFP concept and a transportation formula, similar to PAR recommendations, and that BESE employ consultants to assist in formulating the changes.

BESE contracted with the consulting firm of Augenblick, Van de Water and Associates of Denver to critique Louisiana’s school finance system and its equity and provide a simulated model based on recommended changes. The report, issued in April 1990, found Louisiana’s MFP deficient in equalizing school financing among local systems. For example, in 1988-89, about two thirds of public school pupils were enrolled in districts where per student revenue varied by almost $1,000, but state formula aid varied less than $300 per pupil. The report concluded that the MFP "does little on its own to compensate parishes for differences in either wealth or tax effort," and took no notice of local tax effort. Wealthier parishes spent more per pupil with lower tax rates than poorer parishes. PAR had reached a similar conclusion:

> Clearly, the traditional state funding system has had the perverse effect of favoring those districts which should have been receiving less and penalizing those which should have received more. This result stems from the small charge back (5.5 mills) employed in the MFP and the lack of recognition of differences in local tax effort.

The consultant’s report noted that funding disparities have been increasing over time and "state aid is not helping to alleviate these inequities."

The report recommended changes, many similar to those of PAR.

1. Replace the current MFP with a multi-level, pupil-weighted system.
   a. Level one would guarantee each student a specific amount for a minimum education, adjusted to reflect local needs.
   b. Level two would allow local systems to raise additional revenue, up to a maximum, to which the state also would contribute in inverse relationship to a local system’s wealth and tax effort.
   c. Level three would allow even more local support, but the state would not contribute to that effort.

2. Increase local school board taxing authority without voter approval (property or sales) to assure sufficient funding for level one, but require voter approval to fund levels two and three.

3. Weight the amount per pupil to increase funding for "at-risk" students (based on low income families and free or subsidized school lunches) and for students in grades K-3 to follow state policy for smaller classes. Data was found to be inadequate to establish weighted funding for special education students.

4. Require that local school systems contribute 35% toward financing the MFP.

5. phase in changes over a three- to five-year period to reduce the impact of shifts in state aid. The consultant’s simulation model showed state aid would increase an average of 17.8%, with 56 local systems receiving more and 10 systems receiving less.
Proposed Legislation

No proposal has been introduced to change the MFP. Several bills (all in committee of their house of origin) would allow more local school support.

School Board Taxing Authority

HB 107 (Long), a proposed constitutional amendment, would increase authority of local school boards to levy property taxes without voter approval, from 5 to 25 mills (from 13 to 33 mills in Orleans). The present 5 mills has been adjusted following periodic reassessment and now ranges from 2.5 mills to 9.2 mills (26 mills in Orleans). These adjusted millages mean the impact of HB 107 would vary among local systems.

Lowered Homestead Exemption

Five proposed constitutional amendments (HBs 123, 126, 130, 140 and 180) would lower the $7,500 homestead exemption for school taxes. HB 123 (Laborde) would lower the exemption to $5,000 for new and renewed school taxes; it also would allow school boards to increase the millages they now levy without voter approval up to the original five mills. HB 126 (Landrieu) and HB 140 (Stelly) would lower the homestead exemption to $3,000 for new and renewed school taxes; HB 140 would make exceptions for the poor and elderly. HB 130 (St. Raymond) would lower the exemption to $3,000 but only for new school taxes. HB 180 (Martin) would allow school boards to levy an additional 20 mills, with voter approval; the homestead exemption (except in hardship cases) and the industrial tax exemption would not apply to this tax which would be subject to voter renewal every 10 years, or 20 years if bonded.

Sales Tax Use in MFP: HB 532 (Long) would repeal the present statutory prohibition that local school sales tax collections cannot be considered in the MFP formula. Local school systems derive more revenue from the sales tax than the property tax, although the sales tax proportion has decreased from 63% in 1983-84 to 54% in 1988-89.

Transportation Formula: HB 1010, the general appropriation bill, incudes $60,000 to contract with a consultant to study school transportation and devise a formula. A 1989 appropriation was intended for this purpose but funds were inadequate.

SB 697 would re-create in the Department of Education an administrative unit on school transportation. The previous bureau of transportation collected and evaluated school transportation data as to safety and efficiency of local operations. HB 1010 includes $75,000 for the re-created transportation unit.

Comment

Numerous studies and court decisions have concluded that all children should have equal access to education opportunities. Louisiana’s $1.5 billion MFP should equalize those opportunities but does not.

Louisiana’s constitution has specific provisions on equal education opportunities. The preamble to the education article states that the goal of public education is to afford every individual an equal opportunity to develop to his full potential, while provisions on the MFP require that the formula allocate the funds equitably to local systems.

A 1971 California case challenging the fairness of that state’s school aid formula began litigation in a number of states during the 1970s; seven states were found to have unconstitutional systems. The decade of the 1980s concentrated on state funding of school reforms in response to the "Nation at Risk" report, but a new wave of litigation began more than a year ago. State courts found three states to have unconstitutional state school aid methods. Litigation is pending in several other states but not Louisiana. To avoid litigation and a court-ordered plan, it is important that BESE and the Legislature revamp the MFP.

BESE has sole prerogative to initiate MFP changes, and it has indicated a willingness to do so by approving the consultant’s report in principle. If possible, a phase-in of a new MFP concept should begin this fall, or no later than the beginning of the 1991-92 school year.

Equality in school financing is important, but it alone does not assure quality schools. The 1988 Children First Act includes many important school reforms to upgrade quality--some to begin this fall and the others the following year. The act says these reforms will become "null and void" unless the state funds the third and final year of the teacher pay raise in fiscal 1990-91.

Weakening Retirement Oversight

The Reorganization Act of 1977 placed the four state funded public employee retirement systems and three of the nine statewide systems in the Department of the Treasury. The treasurer was authorized to review their boards’ employment, appointment, removal and assignment of personnel and was given exclusive power to "employ, appoint, remove, assign, promote, supervise, and control actuarial and investment personnel" to aid those systems with the approval of the systems’ boards. The systems were required to pay a pro rata share of the cost of added actuarial or investment personnel employed by the treasurer.
HB 1139 (Bella), up for House vote, would repeal the treasurer’s authority to review the personnel decisions of the retirement system boards located in the treasury department. The bill also would repeal the treasurer’s exclusive authority to employ, supervise and control actuarial and investment personnel for these systems. The system boards would have sole authority to hire such personnel and other consultants. The bill, as amended, would require a board to issue a request for proposals or undertake a “diligent search” when hiring consultants. The treasurer would be required to review consultant contracts and make a written recommendation within 30 days.

HB 416 (Bella), up for House vote, would remove the three statewide retirement systems (municipal police, municipal employees and firefighters) from the Department of the Treasury. The bill also would remove the state guarantee of retirees’ benefits for members of the municipal police and firefighters’ systems.

**Comment**

While the treasurer’s office has not used the exclusive power granted it to select actuarial and investment consultants for the retirement systems, it has recently taken a greater oversight role in system operations. The decisions of these member-dominated boards affects billions of dollars in assets and the costs which, in part, are borne by the taxpayer. It is imperative that some entity in the executive branch have a meaningful oversight role, not simply the right to review and comment. The treasurer’s role in managing the state’s investments makes this a logical department to provide such oversight.

It might be argued that the proposed removal of the three statewide systems from the treasury department would give them the same independent status as the other six statewide systems now have. A stronger argument could be made for bringing those six systems under the department to improve state oversight and the potential for efficiencies through shared facilities, equipment and expertise. A number of these six retirement systems are at least indirectly supported by state taxes through pay supplements for members or dedicated taxes.

Removing the state’s benefit guarantee for the police and fire systems may seem to go along with the idea of separate organizational status, but in reality, the state would probably still pick up the bill if the systems went bankrupt.

### Inventory Tax Reform

A number of bills would provide exemptions or state tax credits for property taxes paid on goods held in business inventories.

As shown in Table 3, these bills differ greatly as to the inventories affected and the method of providing the tax relief.

At present, business inventories are assessed at 15% of fair market value (land and residential property are assessed at 10%). Inventories represent about 9% of the total statewide taxable assessed values and more than $100 million in local property tax revenue.

It is impossible to determine accurately the fiscal impact of all the current proposals. However, the most comprehensive, HB 64 (Crane), would save business about $100 million in taxes, and local governments and schools would lose that much.

The proposals to exempt new and expanded inventories would affect only future, but not current, collections. The proposed credits against state taxes for taxes paid on inventories would not reduce any local tax collections, but the state would bear the revenue loss.

### Comment

Many states have exempted inventories from taxation for competitive reasons, and because such taxes are difficult to administer, distort business operations and create inequities among different types of firms. Figure 1 shows that 34 states did not levy property taxes on business inventories in 1989, and two others exempted manufacturers’ inventories. Louisiana’s taxation of inventories is seen as a disincentive for new business locating in the state, particularly for warehousing and distribution facilities.

While removing taxes from inventories is widely considered to be beneficial to business and job development, the major problem has been how to accomplish it without hurting local governments. The impact can be reduced by selectivity—excluding certain types of inventories—and by phasing in the exemption. Any state-mandated program which significantly reduced local revenues would be difficult to justify.

Several of the inventory exemption proposals would have little impact on local revenues but, likewise, they would provide limited assistance to business. Further-
TABLE 3
Inventory Tax Exemption and Tax Credit Proposals 
(In order of decreasing impact on local revenues)

<table>
<thead>
<tr>
<th>Exemption Bills</th>
<th>Applies to Goods Held By</th>
<th>Exclusions</th>
<th>How Granted</th>
<th>Limits and Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>HB 64* (Crane)</td>
<td>Wholesalers and retailers</td>
<td>None</td>
<td>Full exemption 1991</td>
<td>None</td>
</tr>
<tr>
<td>HB 68* (Alario)</td>
<td>Wholesalers and retailers</td>
<td>Natural resources, raw materials</td>
<td>Five-year phase-out by lowering assessment percentage</td>
<td>None</td>
</tr>
<tr>
<td>HB 141* (LaBorde)</td>
<td>Wholesalers, retailers and distribution centers</td>
<td>1. Retailer's assessed value above $250,000, 2. Natural resources, raw materials</td>
<td>Five-year phase-out by lowering assessment percentage</td>
<td>None</td>
</tr>
<tr>
<td>HB 149* (LaBorde)</td>
<td>New or expanded manufacturers or distributors</td>
<td>1. Raw materials, 2. Goods for retail sale</td>
<td>Board of Commerce and Industry grants contract for partial or total exemption</td>
<td>1. 10-year exemption with five-year renewal, 2. Prior approval by appropriate parish and/or municipality</td>
</tr>
<tr>
<td>HB 72* (LeBlanc)</td>
<td>Distribution centers</td>
<td>1. Goods for retail sale, 2. Raw materials</td>
<td>Parish economic development authority grants contract for partial or total exemption</td>
<td>Prior approval by affected tax recipient bodies</td>
</tr>
</tbody>
</table>

**Tax Credit Bills**

<table>
<thead>
<tr>
<th>Tax Credit Bills</th>
<th>Applies to Goods Held By</th>
<th>Exclusions</th>
<th>How Granted</th>
<th>Limits and Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>HB 178 (Landrieu)</td>
<td>Wholesalers, retailers, manufacturers and distribution centers</td>
<td>1. Retailer's assessed value over $250,000, 2. Raw materials</td>
<td>Five-year phase-in of credit against state corporate income and franchise taxes</td>
<td>1. Limited to amount of property tax paid, 2. Limited to state tax liability in tax year claimed</td>
</tr>
<tr>
<td>HB 974 (St. Raymond)</td>
<td>New or expanded manufacturers or distributors</td>
<td>1. Raw materials, 2. Goods for retail sale</td>
<td>Five-year phase-in of credit against state corporate income and franchise taxes</td>
<td>Same as HB 178 above</td>
</tr>
</tbody>
</table>

* Proposed constitutional amendment.
NOTE: All bills are in committee in house of origin.

more, proposed exemptions only for new or expanded business inventories could pose further inequities for existing business.

Only HB 178 (Landrieu) would provide a broad inventory tax relief program without affecting local revenues. The impact of this tax credit proposal on state revenues would be eased by a five-year phase-in. The credit likely would cost the state somewhere between $50 million and $75 million by the fifth year.

**Upgrading State Management**

A report issued in April 1990 by Financial World magazine ranked Louisiana 49th of the 50 states regarding its management of state finances. "Louisiana belongs in another country" according to the five-month survey. States were evaluated like individual businesses and compared with other states based on their skills and performance.
### Proposals to Deal with Management Deficiencies

#### Long-Range Planning

**SB 500 (Jefferson)**  
Would create six estimating conferences (economic, demographic, education, health and social services, criminal justice and transportation) to develop long-range forecasts for use by state agencies in preparing annual operating and capital outlay budget requests.

#### Information Resources Management

**SB 106 (Kelly)**  
Would create the office of information resources management in the Division of Administration, provide for a chief information officer, create the state budget and program review committee, and establish standards and guidelines to implement a comprehensive statewide information system.

#### Centralized Computer Data Base

**SB 700 (Jefferson)**  
Would create the central data base commission in the executive branch to design a statewide data base consisting of financial, economic, demographic and sociological information accessible to all agencies in state government.

#### Rainy Day Fund

**HB 164 (LaBorde)**  
**HB 165 (Landrieu)**  
**SB 8 (Ewing)**  
Would create a Rainy Day Fund from excess mineral revenues above a stipulated base. These bills were analyzed in detail in PAR’s “Legislative Bulletin” of May 11, 1990 (Vol. 38, No. 4).

---

efficiencies with which management tools are used. The survey included interviews with state treasurers, budget officers, and other government officials. *Financial World* also analyzed the budgets of all 50 states.

States given high marks by the report included Maryland, ranked number one, Utah, Minnesota, Pennsylvania and South Carolina. These states have long-range budget estimates up to five years, rainy day funds, high bond ratings and centralized accounting systems. Utah is scheduled to retire all of its state debt by 1996 and has the highest bond rating in the country. South Carolina and Maryland were credited with attracting businesses to their states. In 1989, 800 firms invested nearly 3 billion in South Carolina alone.

The report criticized Louisiana for having no centralized computer system, no rainy day fund, no performance evaluation system, and no long-range planning. In addition, Louisiana has the second lowest bond rating in the country, only ahead of Massachusetts.

### Comment

The package of proposed management bills would address a number of the deficiencies cited in the *Financial World* report, with one exception.

The state should implement a system whereby decisions could be made concerning the future impact of revenue and spending decisions. It would alert the state to potential crises and allow the state to establish goals and objectives and design strategies to achieve them. **SB 500 (passed Senate)** proposes such a system. The economic data conference proposed in SB 500, however, could conflict with the economic forecasts of the present Revenue Estimating Conference (REC). The REC should expand its current estimates to include five-year forecasts for revenues and expenditures, eliminating the need for a duplicative economic estimating conference. The REC’s economic forecasts would be the official forecast utilized by each state agency in preparing long-range plans.

**SB 106** would provide a method for a centralized information system and would provide a review and approval mechanism to ensure all executive agencies conform to established guidelines.

The proposed centralized data base (SB 700, passed Senate) would provide the basic information needed in the long-range planning envisioned in SB 500. While the bill does not specify staffing for this effort, it would be a logical function of the Office of State Planning.

No bills have been introduced to evaluate performance of state programs and services, perhaps because the state already has laws on the subject, but they are either inoperative or ineffective. The Legislative Fiscal Office and the State Budget Office are assigned this responsibility. Also, the state has a "sunset" review law whereby the Legislature is to review department programs and operations on a scheduled basis.
Senate Standing Committees
(Revised as of May 23, 1990)

Agriculture
*Campbell, Chairman
Picer, Vice Chairman
*Cain, Vice-Chairman
*Foster
*Jumonville
McLeod
*McPherson
*Rayburn
*Severin

Commerce
*Jumonville, Chairman
*Pancay, Vice Chairman
Hargis, Vice-Chairman
Begert
Bankston
Ewing
*Foster
*Hollett
McLeod
*Saunders
Swearingen, Chairman

Education
*Brinkhaus, Chairman
Bankston, Vice-Chairman
*Bagneris, Vice-Chairman
Barnes
*Campbell
*Field
*McKevitt
*Pierpont
*Saunders
Swearingen
*Rayburn, Chairman
*Jumonville, Vice Chairman
*Brinkhaus
*Campbell
*Cross
*Hargis
*Jefferson
Kelly
*McPherson
*Picard
Swearingen
*Taylor
*Thompson
*Ute

Finance
*Brinkhaus
*Campbell
*Cross
*Hargis
*Jefferson
Kelly
*McPherson
*Picard
Swearingen
*Taylor
*Thompson
*Ute

Health & Welfare
*Cross, Chairman
*McPherson, Vice Chairman
Begert
*Field
*Hargis
*Jefferson
*Johnson
*Landy
Nelson

Judiciary A
*Bagneris, Chairman
Windhorst, Chairman
*Foster, Vice Chairman
Begert, Vice-Chairman
Barnes
*Field
Hargis
Kelly
Nelson
Swearingen

Judiciary B
Kelly, Chairman
Ewing, Vice Chairman
Bankston
Hollett
Landy
McKevitt
*Foster
*Thompson
Windhorst

Judiciary C
*Bagneris, Chairman
*Begert
*Brinkhaus
*Daigle, Vice-Chairman
*Jefferson
*McPherson
*Osterberger
*Taylor

Labor & Industrial Relations
*Severin, Chairman
*Thompson, Vice Chairman
Hargis
Johnson
*Jumonville
Nelson
Osterberger

Local & Municipal Affairs
*Crain, Chairman
*Daigle, Chairman
Johnson, Vice-Chairman
*Bagneris
*Begert
*Begert
*Daigle
*Field
*Jefferson
*Johnson
*Landy
McLeod
Picard

Natural Resources
*DeCuir, Chairman
Landy
Jefferson
LeBlanc
McLeod
*Jumonville
*Kelly
*Severin
*Ute

Retirement
Crain, Chairman
Hargis, Vice Chairman
Begert
*Bagneris
*Ewing
*Osterberger
*Saunders
Swearingen
*Thompson
*Ute

Revenue & Fiscal Affairs
*Chabert, Chairman
Nelson, Vice Chairman
*Begert
*Bagneris
*Crain
*Daigle
*Osterberger
*Johnson
*LeBlanc
*Poyet
*Saunders
Swearingen

Senate & Governmental Affairs
*Jefferson, Chairman
*Picard, Chairman
*Brinkhaus, Vice Chairman
*Chabert
*Crain
*Daigle
*Field
*Jefferson
*Johnson
*Osterberger
*

Transportation, Highways & Public Works
*Landy, Chairman
*Bagneris
*Foster, Vice Chairman
*Hollett
*McPherson
*Nelson
*Landy
*Picard

* Seater member to be appointed.

KEY
* Voted for Nunez as President.
— New appointment.
— Removed as member and/or chairman, vice-chairman.

NOTE
President Nunez, President Pro Tempore Chabert and Parliamentarian Michael Beer serve as ex officio on all standing committees but cannot vote.