The original instrument was prepared by Martha Hess. The following digest, which does not constitute a part of the legislative instrument, was prepared by Tammy Crain-Waldrop.

DIGEST

SB 172 Reengrossed 2021 Regular Session Ward

Present law suspends the state sales tax exemption on the sale of construction materials for charitable residential construction by Habitat for Humanity affiliates, the Fuller Center for Housing, and the Make it Right Foundation, until June 30, 2025.

Proposed law will exempt the sale of construction materials for charitable residential construction by Habitat for Humanity affiliates, the Fuller Center for Housing, and the Make it Right Foundation from all state sales tax by addition of the exemption to the exclusive list of effective sales tax exemptions, effective October 1, 2021.

Effective July 1, 2021.

(Adds R.S. 47:302(BB)(114), 321(P)(115), 321.1(I)(115), and 331(V)(115))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Changes effective date of tax exemptions from 7/1/21 to 10/1/21.