

SENATE BILL NO. 172

BY SENATOR WARD

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AN ACT

To amend and reenact R.S. 47:305.59 and to enact R.S. 47:302(BB)(114), 321(P)(115), 321.1(I)(115), and 331(V)(115), relative to state sales and use tax exemptions for charitable construction materials; to exempt the sale of construction materials for charitable residential construction from state sales and use tax; to exempt the sale of construction materials for construction of certain animal shelters from state sales and use tax; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.59 is hereby amended and reenacted and R.S. 47:302(BB)(114), 321(P)(115), 321.1(I)(115), and 331(V)(115) are hereby enacted to read as follows:

§302. Imposition of tax

* * *

BB. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

* * *

(114) Beginning October 1, 2021, sales of construction materials for charitable construction as provided for in R.S. 47:305.59.

* * *

§305.59. Exemption; charitable ~~residential~~ construction

A. The sales and use tax imposed by the state of Louisiana and all of its tax authorities shall not apply to the sale of construction materials to Habitat for

1 Humanity affiliates, Fuller Center for Housing covenant partners located in this state,
2 or the Make it Right Foundation when such materials are intended for use in
3 constructing new residential dwellings in this state.

4 **B. The sales and use tax imposed by the state of Louisiana and all of its**
5 **tax authorities shall not apply to the sale of construction materials to animal**
6 **shelters when such materials are intended for use in constructing new animal**
7 **shelters in this state and the construction begins between July 1, 2021, and June**
8 **30, 2025.**

9 * * *

10 §321. Imposition of tax

11 * * *

12 P. Notwithstanding any other provision of law to the contrary, including but
13 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
14 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
15 levied pursuant to the provisions of this Section, except for the retail sale, use,
16 consumption, distribution, or storage for use or consumption of the following:

17 * * *

18 **(115) Beginning October 1, 2021, sales of construction materials for**
19 **charitable construction as provided for in R.S. 47:305.59.**

20 * * *

21 §321.1. Imposition of tax

22 * * *

23 I. Notwithstanding any other provision of law to the contrary, including but
24 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
25 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
26 levied pursuant to the provisions of this Section, except for the retail sale, use,
27 consumption, distribution, or storage for use or consumption of the following:

28 * * *

29 **(115) Beginning October 1, 2021, sales of construction materials for**
30 **charitable construction as provided for in R.S. 47:305.59.**

1 * * *

2 §331. Imposition of tax

3 * * *

4 V. Notwithstanding any other provision of law to the contrary, including but
5 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
6 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
7 levied pursuant to the provisions of this Section, except for the retail sale, use,
8 consumption, distribution, or storage for use or consumption of the following:

9 * * *

10 **(115) Beginning October 1, 2021, sales of construction materials for**
11 **charitable construction as provided for in R.S. 47:305.59.**

12 * * *

13 Section 2. This Act shall become effective on July 1, 2021; if vetoed by the governor
14 and subsequently approved by the legislature, this Act shall become effective on July 1,
15 2021, or the day following such approval by the legislature whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____