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## DIGEST

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Leopold

HB No. 139

**Abstract:** Creates a state sales and use tax exemption for construction materials purchased by the Committee for Plaquemines Recovery and authorizes local governments to exempt such purchases from local sales and use tax.

Present law exempts the sale of construction materials to Habitat for Humanity affiliates, or Fuller Center for Housing covenant partners located in this state, or the Make It Right Foundation from state and local sales tax when such materials are intended for use in constructing new residential dwellings in this state.

Proposed law retains present law and creates an exemption from state sales and use tax for the sale of construction materials to the Committee for Plaquemines Recovery.

Proposed law provides that the governing authority of a local taxing authority may exempt purchases as provided for in proposed law from its own sales taxes.

(Amends R.S. 47:305.59; Adds R.S. 47:337.10(P))

### Summary of Amendments Adopted by House

#### House Floor Amendments to the engrossed bill.

1. Adds the exemption provided for in proposed law to the list of optional local sales and use tax exemptions provided for in present law.