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## DIGEST

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HB 99 Original

2015 Regular Session

Leopold

**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, 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 authorizes the governing authority of a political subdivision to grant by ordinance or resolution a local sales and use tax exemption for the sale of construction materials to the Committee for Plaquemines Recovery.

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