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## DIGEST

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HB 556 Original

2019 Regular Session

Hodges

**Abstract:** Authorizes a rebate of state sales and use taxes paid on materials used to elevate homesteads at least one foot above the base flood elevation requirement as established by the Federal Emergency Management Agency (FEMA) or local ordinances.

Proposed law authorizes a rebate of state sales and use taxes paid by a homeowner or contractor on behalf of a homeowner for the purchase of materials used to elevate structure homesteads. The structure elevation must be at least one foot above the FEMA or local ordinance requirements to be eligible for the rebate.

Proposed law defines "base flood elevation" as the regulatory requirement for the elevation or floodproofing of structures.

Proposed law defines "elevation certificate" as a certificate completed by a state licensed professional land surveyor, professional engineer, or registered architect that verifies the elevation data of a structure on a property relative to the ground level.

Proposed law defines "structure elevation" as purchases of materials and supplies necessary to physically raise an existing homestead to the base flood elevation or higher.

Proposed law requires the parish permit office to ensure the structure elevation is at least one foot above the base flood elevation and certify and file the elevation certificate.

Proposed law requires the Dept. of Revenue to rebate 80% of the state sales and use tax within 60 days of receiving a completed rebate request. After 6 months, the Dept. of Revenue shall rebate the remaining 20% of state sales tax eligible for rebate.

Proposed law authorizes the Dept. of Revenue to promulgate rules and regulations to implement the provisions of proposed law.

Effective July 1, 2019.

(Adds R.S. 47:305.72)