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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 9 Original

2020 Second Extraordinary Session

Cathey

Proposed law provides for a state sales tax exemption for the purchase of construction materials in this state when the materials are purchased for use in constructing, rehabilitating, repairing, or renovating structures that were destroyed or damaged in a parish that FEMA has determined is eligible for individual and public assistance under a declaration of major disaster in 2020.

Present law provides for the exclusive list of sales and use tax exemptions that are effective through June 30, 2025, for each of the four major state sales tax levies.

Proposed law includes the sales tax exemption for purchase of construction materials in the list of effective sales tax exemptions for all sales tax periods beginning on or after November 1, 2020, and ending on or before June 30, 2021.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(BB)(113), 305.69, 321(P)(114), 321.1(I)(114), and 331(V)(114))