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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Martha S. Hess.

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SB 172 Original                                          DIGEST                                          2021 Regular Session                                          Ward

Present law suspends the state sales tax exemption on the sale of construction materials for charitable residential construction by Habitat for the Homeless, the Fuller Center and the Make it Right Foundation, until June 30, 2025.

Proposed law will exempt the sale of construction materials for charitable residential construction by Habitat for the Homeless, the Fuller Center and the Make it Right Foundation from all state sales tax by addition of the exemption to the exclusive list of effective sales tax exemptions.

Effective July 1, 2021.

(Adds R.S. 47:302(BB)(114), 321(P)(115), 321.1(D)(115), and 331(V)(115))