

2021 Regular Session

SENATE BILL NO. 172

BY SENATOR WARD

TAX EXEMPTIONS. Reinstates the state sales tax exemption on sales of construction materials to Habitat for Humanity affiliates. (7/1/21)

1 AN ACT

2 To enact R.S. 47:302(BB)(114), 321(P)(115), 321.1(I)(115), and 331(V)(115), relative to  
3 state sales and use tax exemptions for charitable residential construction materials;  
4 to exempt the sale of construction materials for charitable residential construction  
5 from state sales and use tax; to provide for an effective date; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(114), 321(P)(115), 321.1(I)(115), and 331(V)(115) are  
9 hereby enacted to read as follows:

10 §302. Imposition of tax

11 \* \* \*

12 BB. Notwithstanding any other provision of law to the contrary, including but  
13 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
14 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
15 levied pursuant to the provisions of this Section, except for the retail sale, use,  
16 consumption, distribution, or storage for use or consumption of the following:

17 \* \* \*



1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
2 levied pursuant to the provisions of this Section, except for the retail sale, use,  
3 consumption, distribution, or storage for use or consumption of the following:

4 \* \* \*

5 **(115) Beginning July 1, 2021, sales of construction materials for**  
6 **charitable residential construction as provided for in R.S. 47:305.59.**

7 \* \* \*

8 Section 2. This Act shall become effective on July 1, 2021; if vetoed by the governor  
9 and subsequently approved by the legislature, this Act shall become effective on July 1,  
10 2021, or the day following such approval by the legislature whichever is later.

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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 Engrossed 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 Humanity affiliates, the Fuller Center for Housing, 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 Humanity affiliates, the Fuller Center for Housing, 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(I)(115), and 331(V)(115))