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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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DIGEST

SB 172 Engrossed

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))