HOUSE COMMITTEE AMENDMENTS
2021 Regular Session
Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 172 by Senator Ward

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:302(BB)(114)," and before "321(P)(115)," insert "305.59,"

AMENDMENT NO. 2

On page 1, line 3, after "charitable" and before "construction" delete "residential"

AMENDMENT NO. 3

On page 1, line 5, after "tax;" and before "to provide" insert "to exempt the sale of construction materials for construction of certain animal shelters from state sales and use tax;"

AMENDMENT NO. 4

On page 1, line 8, after "R.S. 47:302(BB)(114)," and before "321(P)(115)," insert "305.59,"

AMENDMENT NO. 5

On page 2, line 2, after "**charitable**" and before "**construction**" delete "**residential**"

AMENDMENT NO. 6

On page 2, between lines 3 and 4 insert the following:

"§305.59. Exemption; charitable ~~residential~~ construction

A. The sales and use tax imposed by the state of Louisiana and all of its tax authorities shall not apply to the sale of construction materials to Habitat for Humanity affiliates, Fuller Center for Housing covenant partners located in this state, or the Make it Right Foundation when such materials are intended for use in constructing new residential dwellings in this state.

B. The sales and use tax imposed by the state of Louisiana and all of its tax authorities shall not apply to the sale of construction materials to animal shelters when such materials are intended for use in constructing new animal shelters in this state and the construction begins between July 1, 2021 and June 30, 2025.

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AMENDMENT NO. 7

On page 2, line 13, after "**charitable**" and before "**construction**" delete "**residential**"

AMENDMENT NO. 8

On page 2, line 24, after "**charitable**" and before "**construction**" delete "**residential**"

AMENDMENT NO. 9

On page 3, line 6, after "**charitable**" and before "**construction**" delete "**residential**"

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.