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 DIGEST

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SB 172 Reengrossed

2021 Regular Session

Ward

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

Present law provides for certain state sales and use tax exemptions and exclusions. Further suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025, and provides a list of exemptions currently effective.

Present law suspends the effectiveness of 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.

Proposed law adds the sales and use tax exemption for 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 to the exclusive list of currently effective sales tax exemptions, effective October 1, 2021.

Proposed law exempts the sale of construction materials for animal shelters when the materials are intended for use in constructing new animal shelters and construction begins between July 1, 2021 and June 30, 2025. Further adds this exemption to the exclusive list of currently effective sales tax exemptions, effective October 1, 2021.

Effective July 1, 2021.

(Amends R.S. 47:305.59; Adds R.S. 47:302(BB)(114), 305.59, 321(P)(115), 321.1(I)(115), and 331(V)(115))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Changes effective date of tax exemptions from 7/1/21 to 10/1/21.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the reengrossed bill:

1. Create a state sales and use tax exemption for the sale of construction materials sold to animal shelters when such materials are intended for use in constructing new animal shelters and construction begins between July 1, 2021 and June 30, 2025.
2. Make technical changes.