

HOUSE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 172 by Senator Ward

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" and before "enact" insert "amend and reenact R.S. 47:305.59
3 and to"

4 AMENDMENT NO. 2

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

6 AMENDMENT NO. 3

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

10 AMENDMENT NO. 4

11 On page 1, line 8, after "Section 1." and before "R.S. 47:302(BB)(114)," insert "R.S.
12 47:305.59 is hereby amended and reenacted and"

13 AMENDMENT NO. 5

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

15 AMENDMENT NO. 6

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

17 "§305.59. Exemption; charitable ~~residential~~ construction

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

23 **B.** **The sales and use tax imposed by the state of Louisiana and all of its**
24 **tax authorities shall not apply to the sale of construction materials to animal**
25 **shelters when such materials are intended for use in constructing new animal**
26 **shelters in this state and the construction begins between July 1, 2021 and June**
27 **30, 2025.**

28 * * *"

29 AMENDMENT NO. 7

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

31 AMENDMENT NO. 8

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

33 AMENDMENT NO. 9

34 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.