

RÉSUMÉ DIGEST

ACT 299 (SB 172)

2021 Regular Session

Ward

Prior law imposed 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%

Prior law provided for certain state sales and use tax exemptions and exclusions. Further suspended 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 provided a list of exemptions currently effective.

Prior law suspended 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.

New 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.

New 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), 321(P)(115), 321.1(I)(115), and 331(V)(115))