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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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## DIGEST

Present law exempts the sale of construction materials to Habitat for Humanity affiliates or Fuller Center for Housing covenant partners located in this state from state and local sales tax when such materials are intended for use in constructing new residential dwellings in this state.

Proposed law adds the Make it Right Foundation to the exemption.

Effective July 1, 2011.

(Amends R.S. 47:305.59)