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The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Danielle Doiron.

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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, 2012.

(Amends R.S. 47:305.59)

### Summary of Amendments Adopted by Senate

#### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Changes the effective date from July 1, 2011, to July 1, 2012.