

Regular Session, 2011

SENATE BILL NO. 254

BY SENATOR WILLARD-LEWIS

TAX/TAXATION. Exempts the sale of construction materials to the Make It Right Foundation from state and local sales tax when such materials are intended for use in constructing new residential dwellings in this state. (7/1/12)

1 AN ACT

2 To amend and reenact R.S. 47:305.59 and 337.9(D)(27), relative to sales and use tax  
3 exemptions; to provide for an exemption from the tax of all tax authorities for certain  
4 charitable residential constructions; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.59 and 337.9(D)(27) are hereby amended and reenacted to  
7 read as follows:

8 §305.59. Exemption; charitable residential construction

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

14 \* \* \*

15 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
16 exemptions applicable

17 \* \* \*

1 D. \* \* \*

2 \* \* \*

3 (27)(a) R.S. 47:305.53, "key words": sickle cell disease organizations.

4 **(b) R.S. 47:305.59, "key words": charitable residential construction.**

5 Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor

6 and subsequently approved by the legislature, this Act shall become effective on July 1, 2012,

7 or on the day following such approval by the legislature, whichever is later.

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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 Christopher D. Adams.

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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 and 337.9(D)(27))

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.

Senate Floor Amendments to engrossed bill.

1. Technical amendments.