

SENATE BILL NO. 254

BY SENATOR WILLARD-LEWIS

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§305.59. Exemption; charitable residential construction

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

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

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D.

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

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

Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective

1 on July 1, 2012, or on the day following such approval by the legislature, whichever is
2 later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____