

Prior law exempted 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.

New law adds the Make it Right Foundation to the exemption, otherwise retains prior law.

Effective July 1, 2012.

(Amends R.S. 47:305.59 and 337.9(D)(27))