
DIGEST

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Wesley Bishop

HB No. 75

Abstract: Provides for a state sales and use tax exemption for sales of construction materials to "St. Bernard Project, Inc."

Present law provides for a local sales and use tax exemption for the sale of construction materials to "St. Bernard Project, Inc." when such materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

Proposed law retains present law but extends the sales and use tax exemption to include state sales and use taxes.

Effective July 1, 2013.

(Amends R.S. 47:305.71)