

Existing 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 the rehabilitation of existing residential dwellings or construction of new residential dwellings.

New law extends the sales and use tax exemption to include state sales and use taxes.

Existing law provides for the levy of a state sales tax applicable to the sales price of telecommunications services according to source rules established in existing law.

New law adds a requirement for an annual dedication of \$1 million from the state sales tax on telecommunication services to be deposited into the Telecommunications for the Deaf Fund to be used in the same manner as other monies in the fund.

Effective July 1, 2013.

(Amends R.S. 47:305.71; Adds R.S. 47:301.1(F))