

2015 Regular Session

HOUSE BILL NO. 99

BY REPRESENTATIVE LEOPOLD

TAX/SALES-USE-EXEMPT: Creates an exemption from sales and use tax for construction materials purchased by the Committee for Plaquemines Recovery

1 AN ACT

2 To amend and reenact R.S. 47:305.59 and to enact R.S. 47:337.10(P), relative to sales and
3 use tax exemptions; to provide for an exemption from the state sales and use tax for
4 construction materials purchased by the Committee for Plaquemines Recovery; to
5 authorize local governing authorities to grant the exemption; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.59 is hereby amended and reenacted and R.S. 47:337.10(P)
9 is hereby enacted to read as follows:

10 §305.59. Exemption; charitable residential construction

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

16 B. The sales and use tax imposed by the state of Louisiana shall not apply
17 to the sale of construction materials purchased by the Committee for Plaquemines
18 Recovery. The governing authority of a political subdivision may by ordinance or
19 resolution provide an exemption from its sales and use tax for the sale of
20 construction materials purchased by the Committee for Plaquemines Recovery.

21 * * *

1 §337.10. Optional exclusions and exemptions

2 * * *

3 P. As provided in R.S. 47:305.59(B), the governing authority of a political
4 subdivision may by ordinance or resolution provide an exemption from its sales as
5 use tax for the sale of construction materials purchased by the Committee for
6 Plaquemines Recovery.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 99 Original

2015 Regular Session

Leopold

Abstract: Creates a state sales and use tax exemption for construction materials purchased by the Committee for Plaquemines Recovery and authorizes local governments to exempt such purchases from local sales and use tax.

Present law exempts the sale of construction materials to Habitat for Humanity affiliates, Fuller Center for Housing covenant partners located in this state, or 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.

Proposed law retains present law and creates an exemption from state sales and use tax for the sale of construction materials to the Committee for Plaquemines Recovery.

Proposed law authorizes the governing authority of a political subdivision to grant by ordinance or resolution a local sales and use tax exemption for the sale of construction materials to the Committee for Plaquemines Recovery.

(Amends R.S. 47:305.59; Adds R.S. 47:337.10(P))