
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law grants a state and local sales tax exemption for the sale of construction materials to Habitat for Humanity affiliates located in this state when the materials are intended for use in constructing new residential dwellings in this state.

Proposed law includes Fuller Center for Housing covenant partners in such exemption.

Effective July 1, 2009.

(Amends R.S. 47:305.59)