

Regular Session, 2009

SENATE BILL NO. 338

BY SENATOR GRAY EVANS

TAX EXEMPTIONS. Exempts from state and local sales tax the sale of construction materials to certain organizations intended for use in constructing new residential dwellings in this state. (7/1/09)

1 AN ACT

2 To amend and reenact R.S. 47:305.59, relative to the sales and use tax of the state and its
3 political subdivisions; to exempt the sale and use of certain construction materials
4 sold to certain organizations; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.59 is hereby amended and reenacted to read as follows:

7 §305.59. Exemption; ~~Habitat for Humanity~~ **charitable residential construction**

8 The sales and use tax imposed by the state of Louisiana and all of its tax
9 authorities shall not apply to the sale of construction materials to Habitat for
10 Humanity affiliates or **Hands on New Orleans and Rebuilding Together New**
11 **Orleans covenant partners** located in this state when such materials are intended
12 for use in constructing new residential dwellings in this state.

13 Section 2. This Act shall become effective on July 1, 2009; if vetoed by the governor
14 and subsequently approved by the legislature, this Act shall become effective on July 1,
15 2009, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Jerry J. Guillot.

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 Hands on New Orleans and Rebuilding Together New Orleans covenant partners in such exemption.

Effective July 1, 2009.

(Amends R.S. 47:305.59)