
SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 338 by Senator Gray Evans

1 AMENDMENT NO. 1

2 On page 1, line 2, change "amend and reenact R.S. 47:305.59" to "enact R.S. 47:305.62"

3 AMENDMENT NO. 2

4 On page 1, line 4, between "organizations;" and "and" insert "to limit the amount of
5 exemptions granted on a calendar year basis;"

6 AMENDMENT NO. 3

7 On page 1, line 6, change "R.S. 47:305.59 is hereby amended and reenacted" to "R.S.
8 47:305.62 is hereby enacted"

9 AMENDMENT NO. 4

10 On page 1, delete lines 7 through 12, and insert the following:

11 **"§305.62. Exemption; charitable residential construction, rehabilitation, and**
12 **renovation; limitation**
13 **A. The sales and use tax imposed by the state of Louisiana and all of its tax**
14 **authorities shall not apply to the sale of construction materials to Hands on New**
15 **Orleans and Rebuilding Together New Orleans covenant partners located in**
16 **this state when such materials are intended for use in either constructing,**
17 **rehabilitating, or renovating residential dwellings in this state which were**
18 **destroyed or damaged by Hurricane Katrina or Hurricane Rita.**
19 **B. No more than five hundred thousand dollars of state and local exemptions**
20 **authorized pursuant to this Section shall be granted in any calendar year.**
21 **C. The secretary of the Department of Revenue shall promulgate rules and**
22 **regulations necessary to implement the provisions of this Section."**