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AN ACT

To enact R.S. 47:305.62, relative to the sales and use tax of the state and its political subdivisions; to exempt the sale and use of certain construction materials sold to certain organizations; to limit the amount of exemptions granted on a calendar year basis; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.62 is hereby enacted to read as follows:

**§305.62. Exemption; charitable residential construction, rehabilitation, and renovation; limitation**

**A. The sales and use tax imposed by the state of Louisiana and all of its tax authorities shall not apply to the sale of construction materials to Hands on New Orleans and Rebuilding Together New Orleans covenant partners located in this state when such materials are intended for use in either constructing, rehabilitating, or renovating residential dwellings in this state which were destroyed or damaged by Hurricane Katrina or Hurricane Rita.**

**B. No more than five hundred thousand dollars of state and local exemptions authorized pursuant to this Section shall be granted in any calendar year.**

**C. The secretary of the Department of Revenue shall promulgate rules and regulations necessary to implement the provisions of this Section.**

Section 2. This Act shall become effective on July 1, 2009; if vetoed by the governor

1 and subsequently approved by the legislature, this Act shall become effective on July 1,  
2 2009, or on the day following such approval by the legislature, whichever is later.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_

**VETO MESSAGE**

Senate Bill No. 338 creates a sales tax exemption for materials purchased by Hands On New Orleans and Rebuilding Together New Orleans for use in construction, renovation, or rehabilitation of residential dwellings damaged or destroyed by Hurricane Katrina or Hurricane Rita. This same provision is included in House Bill No. 756.

For this reason, I have vetoed Senate Bill No. 338 and hereby return it to the Senate.