

New law provides for a state and local sales and use tax exemption for the sale of construction materials to the "Make It Right Foundation" when such materials are intended for use in constructing new residential dwellings in this state.

Existing law provides for a listing by keyword of mandatory local sales and use tax exemptions.

New law adds the exemption for the sale of construction materials to the "Make It Right Foundation" to the list of mandatory local sales and use tax exemptions.

Effective July 1, 2012.

(Adds R.S. 47:305.66 and 337.9(D)(31))