

Regular Session, 2013

ACT No. 300

HOUSE BILL NO. 75

BY REPRESENTATIVE WESLEY BISHOP AND SENATOR THOMPSON

1 AN ACT

2 To amend and reenact R.S. 47:305.71 and to enact R.S. 47:301.1(F), relative to sales and use
3 tax exemptions; to provide for a state sales and use tax exemption for sales of certain
4 property to the "St. Bernard Project, Inc."; to provide for dedication of monies from
5 sales tax on telecommunication services; to provide for an effective date; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.71 is hereby amended and reenacted and R.S. 47:301.1(F) is
9 hereby enacted to read as follows:

10 §301.1. Telecommunications and ancillary services

11 * * *

12 F. Notwithstanding any provision of law to the contrary, after allocation of
13 monies to the Bond Security and Redemption Fund as required by Article VII,
14 Section 9(B) of the Constitution of Louisiana, from the avails of the sales tax on
15 telecommunication services there shall be an annual dedication of one million dollars
16 to be deposited into the Telecommunications for the Deaf Fund for use as provided
17 in R.S. 47:1061(B).

18 * * *

19 §305.71. Exemption; "St. Bernard Project, Inc."

20 The sales and use tax imposed by the state of Louisiana or any political
21 subdivision as defined in R.S. 47:337.6 shall not apply to the sale of construction
22 materials to the "St. Bernard Project, Inc." when such materials are intended for use
23 in rehabilitating existing residential dwellings or constructing new residential
24 dwellings in this state.

1 Section 2. This Act shall become effective on July 1, 2013; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2013, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____