

2020 Second Extraordinary Session

SENATE BILL NO. 9

BY SENATOR CATHEY

TAX EXEMPTIONS. Exempts purchases of construction materials from state sales and use tax in parishes impacted by certain disasters. (gov sig) (Item #26)

1 AN ACT

2 To enact R.S. 47:302(BB)(113), 305.69, 321(P)(114), 321.1(I)(114), and 331(V)(114),  
3 relative to tax exemptions; to provide for an exemption from state sales and use tax  
4 for purchases of certain construction materials in parishes impacted by declared  
5 disasters in 2020; to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(113), 305.69, 321(P)(114), 321.1(I)(114), and  
8 331(V)(114) are hereby enacted to read as follows:

9 §302. Imposition of tax

10 \* \* \*

11 BB. Notwithstanding any other provision of law to the contrary, including but  
12 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
13 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
14 levied pursuant to the provisions of this Section, except for the retail sale, use,  
15 consumption, distribution, or storage for use or consumption of the following:

16 \* \* \*

17 **113. Beginning November 1, 2020, through June 30, 2021, construction**

1 materials for 2020 disaster areas as provided in R.S. 47:305.69.

2 \* \* \*

3 §305.69. Exemption; construction materials for 2020 disaster areas

4 A. From November 1, 2020, through June 30, 2021, the sales and use tax  
5 imposed by the state of Louisiana shall not apply to the purchase of construction  
6 materials in this state when the materials are purchased for use in constructing,  
7 rehabilitating, repairing, or renovating structures that were destroyed or  
8 damaged in a parish for which the Federal Emergency Management Agency of  
9 the United States Department of Homeland Security has made a determination  
10 that the parish is eligible for both individual and public assistance under a  
11 declaration of major disaster for this state due to a disaster in 2020.

12 B. The secretary of the Department of Revenue is authorized to prescribe  
13 the forms for use in carrying out the provisions of this Section and may  
14 promulgate rules as necessary to implement the provisions of this Section.

15 \* \* \*

16 §321. Imposition of tax

17 \* \* \*

18 P. Notwithstanding any other provision of law to the contrary, including but  
19 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
20 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
21 levied pursuant to the provisions of this Section, except for the retail sale, use,  
22 consumption, distribution, or storage for use or consumption of the following:

23 \* \* \*

24 114. Beginning November 1, 2020, through June 30, 2021, construction  
25 materials for 2020 disaster areas as provided in R.S. 47:305.69.

26 \* \* \*

27 §321.1. Imposition of tax

28 \* \* \*

29 I. Notwithstanding any other provision of law to the contrary, including but

1 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
2 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
3 levied pursuant to the provisions of this Section, except for the retail sale, use,  
4 consumption, distribution, or storage for use or consumption of the following:

5 \* \* \*

6 **114. Beginning November 1, 2020, through June 30, 2021, construction**  
7 **materials for 2020 disaster areas as provided in R.S. 47:305.69.**

8 \* \* \*

9 §331. Imposition of tax

10 \* \* \*

11 V. Notwithstanding any other provision of law to the contrary, including but  
12 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
13 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
14 levied pursuant to the provisions of this Section, except for the retail sale, use,  
15 consumption, distribution, or storage for use or consumption of the following:

16 \* \* \*

17 **114. Beginning November 1, 2020, through June 30, 2021, construction**  
18 **materials for 2020 disaster areas as provided in R.S. 47:305.69.**

19 \* \* \*

20 Section 2. This Act shall become effective upon signature by the governor or, if not  
21 signed by the governor, upon expiration of the time for bills to become law without signature  
22 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
23 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
24 effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST  
SB 9 Original 2020 Second Extraordinary Session Cathey

Proposed law provides for a state sales tax exemption for the purchase of construction materials in this state when the materials are purchased for use in constructing, rehabilitating, repairing, or renovating structures that were destroyed or damaged in a parish

that FEMA has determined is eligible for individual and public assistance under a declaration of major disaster in 2020.

Present law provides for the exclusive list of sales and use tax exemptions that are effective through June 30, 2025, for each of the four major state sales tax levies.

Proposed law includes the sales tax exemption for purchase of construction materials in the list of effective sales tax exemptions for all sales tax periods beginning on or after November 1, 2020, and ending on or before June 30, 2021.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(BB)(113), 305.69, 321(P)(114), 321.1(I)(114), and 331(V)(114))