
DIGEST

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HB 490 Original

2025 Regular Session

McFarland

Abstract: Extends the state and local sales tax exemption to purchases made by general contractors or their subcontractors related to work performed by such contractors pursuant to construction contracts on public projects for state and local governments or to state or local government agencies, boards, or commissions.

Present law exempts the state, parishes, cities, municipalities, and other political subdivisions, and agencies, boards, and commissions, from sales and use taxes imposed by any taxing authority.

Proposed law retains present law but extends the state and local sales tax exemption to purchases made by general contractors or their subcontractors related to work performed by such contractors pursuant to construction contracts for public projects for state and local governments or to any agency, board, commission or instrumentality of the state or its political subdivisions.

(Amends R.S. 47:305.7(A)(1))