DIGEST

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Stiaes HB No. 35

Abstract: Provides for a state and local sales and use tax exemption for sales of construction materials to the "Make It Right Foundation".

Proposed 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.

Present law provides for a listing by key word of mandatory local sales and use tax exemptions.

Proposed law retains present law but adds the exemption in proposed law 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, 2011.

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