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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Martha S. Hess.

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#### DIGEST

Proposed law provides for a state and local sales and use tax exemption for the purchase, use, or rental of materials, services, property, and supplies, by the Fore!Kids Foundation, whose primary purpose is to fund children's service organizations from monies raised from golfing events.

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 purchase, use, or rental of materials, services, property, and supplies, by the Fore!Kids 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))