

Regular Session, 2011

SENATE BILL NO. 112

BY SENATOR ADLEY

TAX/SALES. Exempts parish councils on aging from paying state sales and use tax.  
(7/1/11)

AN ACT

To enact R.S. 47:305.66, relative to the sales and use tax of the state; to exempt the state sale and use tax of parish councils on aging; to provide for definitions; to require the secretary of the Department of Revenue to provide rules and regulations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

**§305.66. Exemption; parish councils on aging**

**A. The sales and use tax imposed by the state of Louisiana shall not apply to parish councils on aging located in this state.**

**B. "Parish councils on aging" means the sixty-four nonprofit domestic corporations domiciled one per parish and dedicated to delivering state-approved services directly to senior citizens, administered and supervised by the office of elderly affairs, of the governor's office.**

**C. The secretary of the Department of Revenue shall promulgate rules and regulations necessary to implement the provisions of this Section.**

Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor

- 1 and subsequently approved by the legislature, this Act shall become effective on July 1,  
2 2011, or on the day following such approval by the legislature, whichever is later.

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

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#### DIGEST

Proposed law grants a state sales tax exemption to parish councils on aging located in this state.

Proposed law defines "parish councils on aging" as the sixty-four nonprofit domestic corporations domiciled one per parish and dedicated to delivering state-approved services directly to senior citizens.

Proposed law requires the secretary of the Department of Revenue to promulgate rules and regulations for tax exemption.

Effective July 1, 2011.

(Adds R.S. 47:305.66)