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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michelle Broussard-Johnson.

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## DIGEST

Proposed law provides for a credit against Louisiana income tax for the state sales taxes paid by a homeowner for green materials and supplies purchased in Louisiana to be used in residential building, rebuilding or remodeling of a Louisiana residence. The credit shall be an amount equal to the total amount of the state sales tax paid the homeowner in the purchase of material and supplies from Louisiana suppliers and used in the building, rebuilding or remodeling of a Louisiana residence.

Proposed law provides that the credit shall be taken in the taxable period which the state sales taxes were paid, and that the total of all credits taken shall not exceed the total income tax liability for that taxable year for the individual.

Effective August 15, 2011.

(Adds R.S. 47:6038)