

Regular Session, 2011

SENATE BILL NO. 254

BY SENATOR WILLARD-LEWIS

TAX/TAXATION. Exempts the sale of construction materials to the Make It Right Foundation from state and local sales tax when such materials are intended for use in constructing new residential dwellings in this state. (7/1/11)

AN ACT

To amend and reenact R.S. 47:305.59, relative to sales and use tax exemptions; to provide for an exemption from the tax of all tax authorities for certain Make It Right Foundation purchases; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.59 is hereby amended and reenacted to read as follows:

§305.59. Exemption; charitable residential construction

The sales and use tax imposed by the state of Louisiana and all of its tax authorities shall not apply to the sale of construction materials to Habitat for Humanity affiliates, ~~or~~ Fuller Center for Housing covenant partners located in this state, **or the Make it Right Foundation** when such materials are intended for use in constructing new residential dwellings in this state.

Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2011, or on the day following such approval by the legislature, whichever is later.

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

DIGEST

Present law exempts the sale of construction materials to Habitat for Humanity affiliates or Fuller Center for Housing covenant partners located in this state from state and local sales tax when such materials are intended for use in constructing new residential dwellings in this state.

Proposed law adds the Make it Right Foundation to the exemption.

Effective July 1, 2011.

(Amends R.S. 47:305.59)