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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

Adley (SB 112)

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)