

Regular Session, 2011

SENATE BILL NO. 112

BY SENATORS ADLEY, NEVERS AND WALSWORTH

TAX/SALES. Exempts parish councils on aging from paying state sales and use tax.
(10/1/11)

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 October 1, 2011.

The original instrument was prepared by Danielle Doiron. The following digest, which does not constitute a part of the legislative instrument, was prepared by Christopher D. Adams.

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 October 1, 2011.

(Adds R.S. 47:305.66)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill.

1. Changes the effective date from July 1, 2011 to October 1, 2011.