

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. (7/1/12)

1 AN ACT

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

5 Be it enacted by the Legislature of Louisiana:

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

7 §305.59. Exemption; charitable residential construction

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

13 Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor
14 and subsequently approved by the legislature, this Act shall become effective on July 1,
15 2012, or on the day following such approval by the legislature, whichever is later.

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

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, 2012.

(Amends R.S. 47:305.59)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Changes the effective date from July 1, 2011, to July 1, 2012.