

SENATE BILL NO. 112

BY SENATORS ADLEY, NEVERS AND WALSWORTH

1 AN ACT

2 To enact R.S. 47:305.66, relative to the sales and use tax of the state; to exempt the state sale  
3 and use tax of parish councils on aging; to provide for definitions; to require the  
4 secretary of the Department of Revenue to provide rules and regulations; and to  
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

8 **§305.66. Exemption; parish councils on aging**

9 **A. The sales and use tax imposed by the state of Louisiana shall not**  
10 **apply to parish councils on aging located in this state.**

11 **B. "Parish councils on aging" means the sixty-four nonprofit domestic**  
12 **corporations domiciled one per parish and dedicated to delivering state-**  
13 **approved services directly to senior citizens, administered and supervised by the**  
14 **office of elderly affairs of the governor's office.**

15 **C. The secretary of the Department of Revenue shall promulgate rules**  
16 **and regulations necessary to implement the provisions of this Section.**

17 Section 2. This Act shall become effective on October 1, 2011.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_