ENROLLED

Regular Session, 2011

HOUSE BILL NO. 35

BY REPRESENTATIVES STIAES AND BISHOP

AN ACT

To enact R.S. 47:305.66 and 337.9(D)(31), relative to sales and use tax exemptions; to provide for a state and local sales and use tax exemption for sales of certain property to the "Make It Right Foundation"; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.66 and 337.9(D)(31) are hereby enacted to read as follows:

§305.66. Exemption; "Make It Right Foundation"

The sales and use tax imposed by the state of Louisiana or any political subdivision shall not apply to the sale of construction materials to the "Make It Right Foundation" when such materials are intended for use in constructing new residential dwellings in this state.

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§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other exemptions applicable

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D.

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(31) R.S. 47:305.66, "keywords": certain construction materials sold to the "Make It Right Foundation".

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CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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