

Regular Session, 2011

# ACT No. 374

HOUSE BILL NO. 282

BY REPRESENTATIVE ELLINGTON AND SENATORS ALARIO, AMEDEE,  
LAFLEUR, LONG, MCPHERSON, MICHOT, RISER, SMITH, THOMPSON,  
AND WALSWORTH

1 AN ACT

2 To amend and reenact Section 3 of Act No. 345 of the 2005 Regular Session of the  
3 Legislature and to enact R.S. 47:305.66 and 337.9(D)(31), relative to sales and use  
4 taxes; to provide relative to the state sales and use tax exclusion for certain  
5 alternative substances used as fuel by manufacturers; to extend the effectiveness of  
6 the exclusion; to provide for an exemption from the sale and use tax of the state and  
7 its political subdivisions for sales of certain property to the Fore!Kids Foundation;  
8 to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Section 3 of Act No. 345 of the 2005 Regular Session of the Legislature  
11 is hereby amended and reenacted to read as follows:

12 Section 3. The provisions of R.S. 47:301(10)(z) and (18)(l) as enacted by this  
13 Act shall become effective on July 1, 2006, and shall become null and void on ~~June~~  
14 ~~30, 2012~~ June 30, 2015.

15 Section 2. R.S. 47:305.66 and 337.9(D)(31) are hereby enacted to read as follows:

16 §305.66. Exemption; Fore!Kids Foundation

17 The sales and use tax imposed by the state of Louisiana or any political  
18 subdivisions shall not apply to the purchase, use, or rental of materials, services,  
19 property, and supplies, by the Fore!Kids Foundation, whose primary purpose is to  
20 fund children's service organizations from monies raised from golfing events.

21 \* \* \*

1           §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
2                           exemptions applicable

3   \*           \*           \*

4                           D.

5   \*           \*           \*

6                           (31) R.S. 47:305.66, "keywords": Fore!Kids Foundation.

7   \*           \*           \*

8           Section 3. This Act shall become effective upon signature by the governor or, if not  
9           signed by the governor, upon expiration of the time for bills to become law without signature  
10          by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
11          vetoed by the governor and subsequently approved by the legislature, this Act shall become  
12          effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

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