

New law grants a state sales tax exemption to parish councils on aging located in this state.

New 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.

New 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)