Existing law provides that, for purposes of the state sales and use tax, the term "sale at retail" shall not include the sale of any alternative substance when such alternative substance is used as a fuel by a manufacturer. Further defines the term "alternative substance" as any substance other than oil and natural gas and any product of oil and natural gas, including petroleum coke, landfill gas, reclaimed or waste oil, unblended biodiesel, or tire-derived fuel, but shall not include coal, lignite, refinery gas, nuclear fuel, or electricity.

Existing law provides that, for purposes of the state sales and use tax, the term "use" shall not include the use, consumption, distribution, or storage for use or consumption in La., or the exercise of any right or power over an alternative substance as defined in existing law when such alternative substance is used as a fuel by a manufacturer.

Existing law provides that the term "manufacturer" shall mean a person whose principal activity is manufacturing and who is assigned by the La. Workforce Commission a North American Industrial Classification System (NAICS) code with the agricultural, forestry, fishing, and hunting Sector 11 or the manufacturing Sectors 31-33 as they existed in 2002.

Existing law provides that the state sales and use tax exclusion for certain alternative substances used as fuel by manufacturers shall become null and void on June 30, 2012.

New law extends the effectiveness of the state sales and use tax exclusion for alternative substances from June 30, 2012, to June 30, 2015,

New law provides for a state and local sales and use tax exemption for the purchase, use, or rental of materials, services, property, and supplies by the Fore!Kids Foundation, whose primary purpose is to fund children's service organizations from money raised at golfing events.

Effective upon signature of governor (June 30, 2011).

(Amends §3 of Act No. 345 of the 2005 R.S.; Adds R.S. 47:305.66 and 337.9(D)(31))