
DIGEST

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Wesley Bishop

HB No. 568

Abstract: Provides for a local sales and use tax exemption for sales of construction materials to the "St. Bernard Project, Inc."

Proposed law provides for a local sales and use tax exemption for the sale of construction materials to the "St. Bernard Project, Inc." when such materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state. Defines a "political subdivision" as a parish, municipality, and any other unit of local government authorized to levy and collect a sales and use tax.

Present law provides for a listing by keyword of mandatory local sales and use tax exemptions.

Proposed law retains present law and adds the exemption in proposed law for the sale of construction materials to the "St. Bernard Project, Inc." to the list of mandatory local sales and use tax exemptions.

Effective July 1, 2012.

(Adds R.S. 47:305.71 and 337.9(D)(33))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Specified that a "political subdivision" shall mean a parish, municipality, and any other unit of local government authorized to levy and collect a sales and use tax.