

Regular Session, 2012

ACT No. 266

HOUSE BILL NO. 568

BY REPRESENTATIVE WESLEY BISHOP

1 AN ACT

2 To enact R.S. 47:305.71 and 337.9(D)(33), relative to local sales and use tax exemptions;
3 to provide for a local sales and use tax exemption for sales of certain property to the
4 "St. Bernard Project, Inc."; to provide for an effective date; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.71 and 337.9(D)(33) are hereby enacted to read as follows:

8 §305.71. Exemption; "St. Bernard Project, Inc."

9 The sales and use tax imposed by any political subdivision as defined in R.S.
10 47:337.6 shall not apply to the sale of construction materials to the "St. Bernard
11 Project, Inc." when such materials are intended for use in rehabilitating existing
12 residential dwellings or constructing new residential dwellings in this state.

13 * * *

14 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
15 exemptions applicable

16 * * *

17 D.

18 * * *

19 (33) R.S. 47:305.71, "keywords": certain construction materials sold to the
20 "St. Bernard Project, Inc.".

21 * * *

1 Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 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: _____