

New 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.

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

New law adds the exemption 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))