

Regular Session, 2013

HOUSE BILL NO. 139

BY REPRESENTATIVE LEOPOLD

TAX/SALES-USE, ST-EXEMPT: Creates an exemption from sales and use tax for construction materials purchased by the Committee for Plaquemines Recovery

1 AN ACT

2 To amend and reenact R.S. 47:305.59 and to enact R.S. 47:337.10(P), relative to sales and
3 use tax exemptions; to provide for an exemption from the state sales and use tax for
4 construction materials purchased by the Committee for Plaquemines Recovery; to
5 authorize local governing authorities to grant such exemption to the entity; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.59 is hereby amended and reenacted and R.S. 47:337.10(P)
9 is hereby enacted to read as follows:

10 §305.59. Exemption; charitable residential construction

11 A. The sales and use tax imposed by the state of Louisiana and all of its tax
12 authorities shall not apply to the sale of construction materials to Habitat for
13 Humanity affiliates, Fuller Center for Housing covenant partners located in this state,
14 or the Make It Right Foundation when such materials are intended for use in
15 constructing new residential dwellings in this state.

16 B. The sales and use tax imposed by the state of Louisiana shall not apply
17 to the sale of construction materials purchased by the Committee for Plaquemines
18 Recovery. The governing authority of a political subdivision may exempt the sale

1 of construction materials purchased by the committee from sales and use taxes it
2 levies.

3 * * *
4 §337.10. Optional exclusions and exemptions

5 * * *

6 P. As provided in R.S. 47:305.59, the governing authority of a political
7 subdivision may exempt the sale of construction materials purchased by the
8 Committee for Plaquemines Recovery from the sales and use taxes it levies.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Leopold

HB No. 139

Abstract: Creates a state sales and use tax exemption for construction materials purchased by the Committee for Plaquemines Recovery and authorizes local governments to exempt such purchases from local sales and use tax.

Present law exempts the sale of construction materials to Habitat for Humanity affiliates, or Fuller Center for Housing covenant partners located in this state, or the Make It Right Foundation from state and local sales tax when such materials are intended for use in constructing new residential dwellings in this state.

Proposed law retains present law and creates an exemption from state sales and use tax for the sale of construction materials to the Committee for Plaquemines Recovery.

Proposed law provides that the governing authority of a local taxing authority may exempt purchases as provided for in proposed law from its own sales taxes.

(Amends R.S. 47:305.59; Adds R.S. 47:337.10(P))

Summary of Amendments Adopted by House

House Floor Amendments to the engrossed bill.

1. Adds the exemption provided for in proposed law to the list of optional local sales and use tax exemptions provided for in present law.