## Regular Session, 2011

# HOUSE BILL NO. 35

## BY REPRESENTATIVES STIAES AND BISHOP

1	AN ACT
2	To enact R.S. 47:305.66 and 337.9(D)(31), relative to sales and use tax exemptions; to
3	provide for a state and local sales and use tax exemption for sales of certain property
4	to the "Make It Right Foundation"; to provide for an effective date; and to provide
5	for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:305.66 and 337.9(D)(31) are hereby enacted to read as follows:
8	§305.66. Exemption; "Make It Right Foundation"
9	The sales and use tax imposed by the state of Louisiana or any political
10	subdivision shall not apply to the sale of construction materials to the "Make It Right
11	Foundation" when such materials are intended for use in constructing new residential
12	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	(31) R.S. 47:305.66, "keywords": certain construction materials sold to the
20	"Make It Right Foundation".
21	* * *

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

- Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor
  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: \_\_\_\_\_