

SENATE BILL NO. 112

BY SENATORS ADLEY, NEVERS AND WALSWORTH

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AN ACT

To enact R.S. 47:305.66, relative to the sales and use tax of the state; to exempt the state sale and use tax of parish councils on aging; to provide for definitions; to require the secretary of the Department of Revenue to provide rules and regulations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

**§305.66. Exemption; parish councils on aging**

**A. The sales and use tax imposed by the state of Louisiana shall not apply to parish councils on aging located in this state.**

**B. "Parish councils on aging" means the sixty-four nonprofit domestic corporations domiciled one per parish and dedicated to delivering state-approved services directly to senior citizens, administered and supervised by the office of elderly affairs of the governor's office.**

**C. The secretary of the Department of Revenue shall promulgate rules and regulations necessary to implement the provisions of this Section.**

Section 2. This Act shall become effective on October 1, 2011.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_