

Regular Session, 2011

SENATE BILL NO. 51

BY SENATOR ALARIO

TAX EXEMPTIONS. Provides for a sales and use tax exemption for certain purchases by the Fore!Kids Foundation. (7/1/11)

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 an exemption from the sales and use tax of the state and its political
4 subdivisions for sales of certain property to the Fore!Kids Foundation; to provide for
5 an effective date; and to provide 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; Fore!Kids Foundation**

9 **The sales and use tax imposed by the state of Louisiana or any political**
10 **subdivisions shall not apply to the purchase, use, or rental of materials, services,**
11 **property, and supplies, by the Fore!Kids Foundation, whose primary purpose**
12 **is to fund children's service organizations from monies raised from golfing**
13 **events.**

14 * * *

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

17 * * *

1 D.

2 * * *

3 **(31) R.S. 47:305.66, "keywords": Fore!Kids Foundation.**

4 * * *

5 Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor
6 and subsequently approved by the legislature, this Act shall become effective on July 1,
7 2011, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Martha S. Hess.

DIGEST

Proposed law provides for a state and local sales and use tax exemption for the purchase, use, or rental of materials, services, property, and supplies, by the Fore!Kids Foundation, whose primary purpose is to fund children's service organizations from monies raised from golfing events.

Present law provides for a listing by key word of mandatory local sales and use tax exemptions.

Proposed law retains present law but adds the exemption in proposed law for the purchase, use, or rental of materials, services, property, and supplies, by the Fore!Kids Foundation to the list of mandatory local sales and use tax exemptions.

Effective July 1, 2011.

(Adds R.S. 47:305.66 and 337.9(D)(31))