

Regular Session, 2012  
HOUSE BILL NO. 568  
BY REPRESENTATIVE WESLEY BISHOP

# ACT No. 266

1 AN ACT

2 To enact R.S. 47:305.71 and 337.9(D)(33), relative to local sales and use tax exemptions;  
3 to provide for a local sales and use tax exemption for sales of certain property to the  
4 "St. Bernard Project, Inc."; to provide for an effective date; and to provide for related  
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.71 and 337.9(D)(33) are hereby enacted to read as follows:

8 §305.71. Exemption; "St. Bernard Project, Inc."

9 The sales and use tax imposed by any political subdivision as defined in R.S.  
10 47:337.6 shall not apply to the sale of construction materials to the "St. Bernard  
11 Project, Inc." when such materials are intended for use in rehabilitating existing  
12 residential dwellings or constructing new residential 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 (33) R.S. 47:305.71, "keywords": certain construction materials sold to the  
20 "St. Bernard Project, Inc.".

21 \* \* \*

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

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