

Regular Session, 2011

HOUSE BILL NO. 627

BY REPRESENTATIVE GIROD JACKSON

TAX/SALES-USE-EXEMPT: Provides for a sales and use tax exemption for purchases of certain construction and building materials purchased by or for NOLA Motorsports Park

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 purchases of certain  
4 building and construction materials; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.66 and 337.9(D)(31) are hereby enacted to read as follows:

7 §305.66. Exemption; NOLA Motorsports Park

8 The sales and use tax imposed by the state of Louisiana or any political  
9 subdivision shall not apply to purchases of building and construction materials  
10 purchased by or for the NOLA Motorsports Park for the construction of a  
11 motorsport multipurpose facility.

12 \* \* \*

13 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
14 exemptions applicable

15 \* \* \*

16 D.

17 \* \* \*

18 (31) R.S. 47:305.66, "keywords" : certain building and construction  
19 materials by or for NOLA Motorsports Park.

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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)]

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Girod Jackson

HB No. 627

**Abstract:** Provides for a state and local sales and use tax exemption for purchases of construction and building materials for or by NOLA Motorsports Park.

Proposed law provides for a state and local sales and use tax exemption for purchases of construction and building materials for or by NOLA Motorsports Park, when used for the construction of a motorsports multipurpose facility.

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

Proposed law retains present law but adds the exemption in proposed law for purchases of construction and building materials for or by NOLA Motorsports Park.

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