

Regular Session, 2011

SENATE BILL NO. 29

BY SENATOR ALARIO

TAX EXEMPTIONS. Exempts from state and local sales taxes purchases by a nonprofit corporation whose primary purpose is to fund children's service organizations through golf events. (7/1/11)

1 AN ACT

2 To amend and reenact R.S. 47:337.9(C)(26) and to enact R.S. 47:305(J), relative to the sales
3 and use tax of the state and its political subdivisions; to exempt the sale, use, and
4 rental of certain materials, services, and supplies sold to certain non-profit
5 organizations; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:337.9(C)(26) is hereby amended and reenacted and R.S. 47:305(J)
8 is hereby enacted to read as follows:

9 §305. Exclusions and exemptions from the tax

10 * * *

11 **J. The sales, use, and lease taxes imposed by the state of Louisiana or any**
12 **of its political subdivisions shall not apply to the purchase, use, or rental of**
13 **materials, services, and supplies, by a non-profit corporation described in**
14 **Section 501(c)(3) of the Internal Revenue Code whose primary purpose is to**
15 **fund children's service organizations from monies raised from golfing events.**

16 * * *

17 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other

1 exemptions applicable

2 * * *

3 C. * * *

4 (26)(a) R.S. 47:305(I), "key words": drilling rigs and component parts.

5 **(b) R.S. 47:305(J), "key words": non-profits which fund children's**
6 **service organizations from golfing events.**

7 * * *

8 Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor
9 and subsequently approved by the legislature, this Act shall become effective on July 1,
10 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 exempts from the state and local sales and use tax the purchase, use, or rental of materials, services, and supplies by a non-profit corporation described in Section 501(c)(3) of the Internal Revenue Code whose primary purpose is to fund children's service organizations from monies raised from golfing events.

Effective July 1, 2011.

(Amends R.S. 47:337.9(C)(26); adds R.S. 47:305(J))