



**Revenue Information Bulletin
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Sales Tax**

Legislature Exempts Construction Materials Purchased by Certain Charitable Organizations

[Act 464 of the 2009 Regular Session of the Louisiana Legislature](#) creates two sales tax exemptions for purchases of construction materials by three charitable organizations. Qualifying purchases are exempt from sales tax effective July 1, 2009.

Act 464 amends [La. R.S. 47:305.59](#) to allow the Fuller Center for Housing covenant partners a sales tax exemption on construction materials intended for use in constructing new residential dwellings in this state. Act 464 also enacts [La. R.S. 47:305.65](#) to exempt the sale of construction materials to Hands on New Orleans and Rebuilding Together New Orleans covenant partners when such materials are intended for use in constructing, rehabilitating, or renovating residential dwellings in this state which were destroyed or damaged by Hurricane Katrina or Hurricane Rita. The combined state and local sales tax exemption on purchases made by Hands on New Orleans and Rebuilding Together New Orleans is limited to \$500,000 per calendar year.

The exemption certificate for the Fuller Center for Housing, [Form R-1324](#), can be accessed on the LDR website. LDR has issued letters of notification to qualifying Hands on New Orleans and Rebuilding Together New Orleans organizations. The applicable form or letter should be issued to vendors when making tax exempt purchases of construction materials.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

Cynthia Bridges
Secretary

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