

this Section, any amounts approved are subject to disallowance and any amounts allowed to offset tax are subject to recapture by the department.

E. Claiming the Credit

1. Taxpayers claiming tax credits on a return must include Form R-90004. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required herein, as provided by R.S. 47:1624(F).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:6028.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:504 (March 2022).

Kimberly J. Lewis  
Secretary

2203#016

**RULE**

**Department of Revenue  
Policy Services Division**

**Sales and Use Tax Exemption for Charitable  
Construction of Animal Shelters (LAC 61:I.4427)**

Under the authority of R.S. 47:1151, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.4427 to provide guidance on the procedures for receiving the sales and use tax exemption provided in R.S. 47:305.59(B) as enacted by Act 299 of the 2021 Regular Session.

R.S. 47:1511 authorizes the secretary to prescribe rules and regulations to carry out the purposes of Title 47 and the purposes of any other statutes or provisions included under the secretary's authority. R.S. 47:305.59(B) provides a sales tax exemption for materials used in the construction of new animal shelters. The purpose of this regulation is to provide further guidance on requesting and receiving the exemption. This Rule is hereby adopted on the day of promulgation.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered by the  
Secretary of Revenue**

**Chapter 44. Sales and Use Tax Exemptions**

**§4427. Sales and Use Tax Exemption for Charitable  
Construction of Animal Shelters**

A. R.S. 47:305.59(B) provides a state sales and use tax exemption for sales of construction materials to certain animal shelter purchased between October 1, 2021, and June 30, 2025, are intended to be used in constructing new animal shelters in Louisiana, and construction begins on or before June 30, 2025. The local sales and use tax exemption is effective July 1, 2021, for construction beginning between July 1, 2021, and June 30, 2025.

B. Definitions. For purposes of this Section, the following terms shall have the meaning ascribed therein.

*Animal Shelter*—a public or private entity designated by the parish, municipality, or other local governmental authority for keeping or housing its impounded animals or a

private, not for profit entity whose mission or practice is protecting the welfare of animals and the placement of those animals in permanent homes or with animal rescue organizations.

*Animal Shelter Facility*—a building, structure, site, enclosure, or other facility used or operated for the housing or keeping of any stray, homeless, abandoned, or unwanted animals, including any facility designated by a parish, municipality, or other local governmental authority for the keeping or housing of any impounded animals.

*Louisiana Animal Shelter Registry*—the registry established and maintained by the state veterinarian for animal shelters as set forth in R.S. 3:2366.

C. Eligibility. To qualify for the sales and use tax exemption on sales of construction materials, the following conditions must be satisfied at the time of application:

1. The animal shelter is registered with the Louisiana animal shelter registry.

2. The animal shelter intends to use the purchased materials in constructing a new animal shelter facility located within this state.

3. The animal shelter and the proposed new construction must comply with the provisions of R.S. 3:2461 et seq. and R.S. 3:2471 et seq.

4. Purchases of materials for the construction of a new animal shelter facility must occur between October 1, 2021 and June 30, 2025 for the state sales tax exemption to be applicable.

a. Purchases of materials for the repair of, for an addition to, or for alterations to existing animal shelter facilities do not qualify for the exemption.

D. Limitations. The following limitations shall apply for the sales and use tax exemption on sales of construction materials.

1. The animal shelter shall not be eligible for the exemption if the animal shelter engages in the business of selling animals at retail or the business of breeding animals.

2. The animal shelter shall not be eligible for the exemption if the animal shelter is a residential dwelling or attached in any manner to a residential dwelling.

E. Application

1. All applications for the exemption shall be submitted to the secretary of the Department of Revenue on a form prescribed by the secretary.

2. Applicants shall provide appropriate documentation to the secretary, as follows:

a. proof of address and estimated costs of construction for the proposed animal shelter facility;

b. resolution, declaration, or letter from the parish, municipality, or other local governmental entity; and

c. any other documentation required by the secretary to make a determination as to whether the exemption is applicable;

d. the most recent submission to the state veterinarian required by R.S. 3:2366(E).

AUTHORITY NOTE: Promulgated in accordance with R.S.47:305.59(B) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:506 (March 2022).

Kevin J. Richard, CPA  
Secretary

2203#024