

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KEVIN J. RICHARD, CPA  
Secretary

February 7, 2022

Via E-mail/R.R.R. to: [apa.senatepresident@legis.la.gov](mailto:apa.senatepresident@legis.la.gov)

The Honorable Patrick Page Cortez  
President of the Senate  
P.O. Box 94183  
Baton Rouge, Louisiana 70804  
[apa.senatepresident@legis.la.gov](mailto:apa.senatepresident@legis.la.gov)

The Honorable Clay Schexnayder  
Speaker of the House  
P.O. Box 94062  
Baton Rouge, LA 70804  
[apa.housespeaker@legis.la.gov](mailto:apa.housespeaker@legis.la.gov)

The Honorable R.L. "Bret" Allain, II  
Chairman of the Senate Committee on Revenue & Fiscal Affairs  
P.O. Box 94183  
Baton Rouge, Louisiana 70804  
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The Honorable Stuart J. Bishop  
Chairman of the House Committee on Ways and Means  
P.O. Box 94062  
Baton Rouge, Louisiana 70804  
[apa.h-wm@legis.la.gov](mailto:apa.h-wm@legis.la.gov)

Re: Proposed LAC 61:I.4427, Sales and Use Tax Exemption for Charitable Construction of Animal Shelters

Gentlemen:

On December 9, 2021, a copy of the Notice of Intent for the above-referenced proposed rule was e-mailed to you for review. The primary purpose for this rule is to promulgate LAC 61:I.4427; providing guidance on the procedures for receiving the sales and use tax exemption provided in

*Contributing to a better quality of life.*

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896  
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[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

R.S. 47:305.59(B) as enacted by Act 299 of the 2021 Regular Session, with legislative oversight in accordance with the Administrative Procedure Act.

The Notice of Intent was published on page 2044, in the December 2021 issue of the *Louisiana Register*. A public hearing was held at the LaSalle building on Friday, January 28, 2022; there were no attendees. Additionally, we received no comments from the public on the proposed rule.

This report is being made in accordance with R.S. 49:968(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, our rule will be submitted for publication in the March 2022 issue of the *Louisiana Register*.

Should you have any questions or need additional information, please contact me at (225) 219-4059.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Richard", with a long horizontal flourish extending to the right.

Kevin Richard  
Secretary

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