
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law authorizes "job training institutions for the disadvantaged and disabled" to claim a refund equal to 50% of the state sales tax collected during a calendar year on the sale of donated goods, not to exceed a refund of \$1 million in any such calendar year. "Job training institution for the disadvantaged and disabled" is defined as an entity which does all of the following:

- (1) Routinely sells donated items.
- (2) Provides job training and employment to individuals with workplace disadvantages and disabilities.
- (3) Is a 501(c)(3) organization.
- (4) Spends at least 75% of its annual revenue on employment, job training, job placement, or other related community services.

The refund must be used exclusively for capital construction, equipment, job training, or job placement, employment, or other related community service program costs of the institution in this state. "Capital construction cost" is defined as the construction of new facilities, the purchase and renovation of existing facilities, or the acquisition of real property.

The institution must submit a refund application to the secretary, accompanied by such records as the secretary deems necessary. The secretary may investigate, audit, and take any action to recover a refund within 4 years from the date the refund is received.

Refunds are to be made directly to the institution and interest is not allowed on the refund.

Effective July 1, 2005.

(Adds R.S. 47:315.5)