

# HOUSE RESEARCH

## Bill Summary

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**Subject:** Modifies the existing low income housing construction  
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Expands the sales tax exemption for construction materials used in low-income housing projects to include projects owned by a limited liability company (LLC) directly or through a limited partnership, provided that the sole member of the LLC is a nonprofit corporation that qualifies for the exemption. A nonprofit corporation often prefers to form a limited liability company under these circumstances in order to shield itself from liability claims that could arise from the housing project.