

2018 First Extraordinary Session

HOUSE BILL NO. 24

BY REPRESENTATIVE SMITH

TAX/SALES-USE, STATE: Expands the Annual Louisiana Second Amendment Weekend Holiday exemption and repeals other state sales tax holidays (Item #7)

1 AN ACT

2 To amend and reenact R.S. 47:305.62(A) and (B) and to repeal R.S. 47:305.54 and 305.58,
3 relative to sales and use taxes, to provide with respect to certain state sales and use
4 tax holidays; to provide with respect to the scope and limits of certain sales and use
5 tax holidays; to repeal certain state sales and use tax holidays; to provide for an
6 effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.62(A) and (B) are hereby amended and reenacted to read as
9 follows:

10 §305.62. Exemption; Annual Louisiana Second Amendment ~~Weekend~~ and General
11 Sales and Use Tax Holiday

12 A. This Act shall be known as the Annual Louisiana Second Amendment
13 ~~Weekend~~ and General Sales and Use Tax Holiday Act.

14 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
15 and use tax levied by the state of Louisiana and its political subdivisions shall not
16 apply to the first two thousand five hundred dollars of the sales price or cost price
17 of any consumer purchases of tangible personal property, including firearms,
18 ammunition, and hunting supplies, that occur each calendar year on the first
19 consecutive Friday through Sunday of ~~September~~ August.

20 (2)(a) For purposes of this Section, "consumer purchases" shall mean
21 purchases by individuals of firearms, ammunition, and hunting supplies not for

1 business purposes. Consumer purchases shall not include the purchase of animals for
2 the use of hunting.

3 ~~(3)~~(b) For the purposes of this Section, "hunting supplies" shall mean
4 purchases of any tangible personal property for the use of hunting, including but not
5 limited to archery, off-road vehicles, and vessels such as ATVs, airboats, and
6 pirogues, accessories, animal feed, apparel, shoes, bags, float tubes, binoculars, tools,
7 firearm and archery cases, firearm and archery accessories, range finders, knives,
8 decoys, treestands, blinds, chairs, optics, hearing protection and enhancements,
9 holsters, belts, slings and miscellaneous gear.

10 ~~(4)~~ (c) For purposes of this Section, "firearms" shall mean a shotgun, rifle,
11 pistol, revolver, or other handgun.

12 (3) Except as otherwise provided in Paragraph (2) of this Subsection, for
13 purposes of this Section, "consumer purchases" shall mean purchases of items of
14 tangible personal property other than vehicles subject to license and title. Consumer
15 purchases shall not include the purchase of meals furnished for consumption on the
16 premises where purchased, including to-go orders.

17 Section 2. R.S. 47:302.54 and 305.58 are hereby repealed in their entirety.

18 Section 3. This Act shall become effective on July 1, 2018; if vetoed by the governor
19 and subsequently approved by the legislature, this Act shall become effective on July 1,
20 2018, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 24 Engrossed

2018 First Extraordinary Session

Smith

Abstract: Expands the Annual La. Second Amendment Weekend Holiday to include purchases of all tangible personal property and limits the state and local sales and use tax exemption to the first \$2,500 of a purchase, and repeals the Annual La. Sales Tax Holiday and the annual sales tax holiday for hurricane-preparedness items or supplies.

Present law establishes the La. Annual Sales Tax Holiday where the first \$2,500 of the sales price of tangible personal property shall not apply to state sales and use tax. The date for the holiday is the first consecutive Friday and Saturday of August each year. Present law further provides for administration of these provisions.

Proposed law repeals present law.

Present law establishes an annual sales tax holiday for hurricane-preparedness items or supplies during which the first \$1,500 of the sales price of eligible tangible personal property shall not apply to state sales and use tax. Eligible items include hurricane-preparedness items such as portable self-powered light sources, batteries, fuel tanks, portable radios, food storage coolers, and blue ice products. The date for the holiday is the last weekend in May of each year. Present law further provides for administration of these provisions.

Proposed law repeals present law.

Present law establishes the La. Second Amendment Weekend Holiday where all sales of firearms, ammunition, and hunting supplies are exempt from state sales and use tax. The date for the holiday is the first consecutive Friday through Sunday of Sept. each year. Eligible items include a variety of firearms, off-road vehicles, airboats, animal feed, clothing and footwear, knives, blinds, optics, archery supplies, and other items. Present law further provides for administration of these provisions.

Proposed law changes present law by changing the date for the holiday from the first consecutive Friday through Sunday in September to the first consecutive Friday through Sunday in August, and by changing the name of the event from La. Second Amendment Weekend Holiday to La. Second Amendment and General Sales and Use Tax Holiday.

Proposed law changes present law by imposing a limit of \$2,500 on the price or cost of eligible consumer purchases and by including in the definition of "consumer purchase" any tangible personal property. Proposed law further excludes application of the exemption to any vehicle that is subject to license and title, except as otherwise provided in proposed law, and certain meals.

Effective July 1, 2018.

(Amends R.S. 47:305.62(A) and (B); Repeals R.S. 47:305.54 and 305.58)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Retains the La. Second Amendment Weekend Holiday.
2. Changes the reference to the exemption and the date of the event.
3. Imposes a limit on eligible consumer purchases of \$2,500.
4. Expands eligibility for the exemption for any tangible personal property as defined by proposed law.