

SENATE BILL NO. 52

BY SENATORS MARIONNEAUX, ADLEY, ALARIO, AMEDEE, APPEL, BROOME, CHEEK, CROWE, DORSEY, DUPLESSIS, DUPRE, ERDEY, B. GAUTREAUX, HEBERT, HEITMEIER, LONG, MICHOT, MORRELL, MOUNT, MURRAY, NEVERS, QUINN, RISER, SHAW, SMITH, THOMPSON AND WALSWORTH

1 AN ACT

2 To enact R.S. 47:305.62, relative to the state and local sales and use tax; to enact the Annual
3 Second Amendment Weekend Holiday; to provide that the state and local sales and
4 use tax shall not apply to consumer purchases of firearms, ammunition, and hunting
5 supplies each year for a certain period; to provide for an effective date; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.62 is hereby enacted to read as follows:

9 **§305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday**

10 **A. This Act shall be known as the Annual Louisiana Second Amendment**
11 **Weekend Holiday Act.**

12 **B.(1) Notwithstanding any other provisions of law to the contrary, the**
13 **sales and use tax levied by the state of Louisiana and its political subdivisions**
14 **shall not apply to the sales price or cost price of any consumer purchases of**
15 **firearms, ammunition, and hunting supplies that occur each calendar year on**
16 **the first consecutive Friday through Sunday of September.**

17 **(2) For purposes of this Section, "consumer purchases" shall mean**
18 **purchases by individuals of firearms, ammunition, and hunting supplies not for**
19 **business purposes. Consumer purchases shall not include the purchase of**
20 **animals for the use of hunting.**

21 **(3) For the purposes of this Section, "hunting supplies" shall mean**
22 **purchases of any tangible personal property for the use of hunting, including**

1 but not limited to archery, off-road vehicles, and vessels such as ATVs,
2 airboats, and pirogues, accessories, animal feed, apparel, shoes, bags, float
3 tubes, binoculars, tools, firearm and archery cases, firearm and archery
4 accessories, range finders, knives, decoys, treestands, blinds, chairs, optics,
5 hearing protection and enhancements, holsters, belts, slings and miscellaneous
6 gear.

7 (4) For purposes of this Section, "firearms" shall mean a shotgun,
8 rifle, pistol, revolver, or other handgun.

9 C. This provision will apply if and only if during the time period
10 provided for in Paragraph (B)(1) of this Section, one of the following occurs:

11 (1) Title to or possession of firearms, ammunition and hunting supplies
12 are transferred from a selling dealer to a purchaser.

13 (2) A customer selects an eligible item from the selling dealer's inventory
14 for layaway that is physically set aside in the selling dealer's inventory for
15 future delivery to that customer.

16 (3) The customer makes final payment and withdraws an item from
17 layaway that might have been placed before the time period provided for in
18 Paragraph (B)(1) of this Section.

19 (4) The customer orders and pays for an eligible item and the selling
20 dealer accepts the order for immediate shipment, even if delivery is made after
21 the time period provided for in Paragraph (B)(1) of this Section, provided that
22 the customer has not requested delayed shipment.

23 D. Eligible items that customers purchase during the time period
24 provided for in Paragraph (B)(1) of this Section with "rain checks" will qualify
25 for exemption, regardless of when the "rain checks" were issued. However,
26 issuance of "rain checks" during the exemption period will not qualify items for
27 exemption if the otherwise eligible items are actually purchased after the time
28 period provided for in Paragraph (B)(1) of this Section.

29 E.(1) When a customer purchases an eligible item during the time period
30 provided for in Paragraph (B)(1) of this Section and exchanges the item without

1 additional cash consideration after such time period for an essentially identical
2 item of different size, caliber, color, or other feature, no additional tax is due.

3 (2) When a customer after the time period provided for in Paragraph
4 (B)(1) of this Section, returns an eligible item that was purchased during such
5 time period and receives credit on the purchase of a different item, the
6 appropriate sales tax is due on the purchase of the new item.

7 F. For a sixty-day period after the time period provided for in Paragraph
8 (B)(1) of this Section, when a customer returns an item that would qualify for
9 an exemption, no credit or refunds of sales tax shall be given unless the
10 customer provides a receipt or invoice that shows that the sales tax was paid, or
11 the retailer has sufficient documentation that shows that the tax was paid on the
12 specific item. This sixty-day period is not intended to change a dealer's policy
13 concerning the time period during which returns will be accepted.

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____