
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)]

Henry

HB No. 128

Abstract: The "Second Amendment Recognition Act" to authorize a state "sales tax holiday" on the purchase of a firearm during the annual Second Amendment Weekend (Thanksgiving weekend).

Proposed law provides for a state "sales tax holiday" on firearms purchased during the annual Second Amendment Weekend which begins each year at 12:01 a.m. on the Friday after Thanksgiving and ends at 11:59 p.m. on Sunday.

Proposed law defines "firearm" as a shotgun, rifle, pistol, revolver, or other handgun.

Proposed law provides for the tax treatment of exempt firearms relative to exchanges, rainchecks, and refunds.

(Adds R.S. 47:305.62)