

2019 Regular Session

SENATE BILL NO. 133

BY SENATOR WARD

TAX/TAXATION. Consolidates all sales tax holidays into one annual three-day holiday.
(gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:305.54(B), to enact R.S. 47:302(BB)(110), 321(P)(111),
3 321.1(I)(111), 331(V)(111), and 337.10(P), and to repeal R.S. 47:305.58 and 305.62,
4 relative to state sales and use tax exemptions; to consolidate the annual sales tax
5 holidays; to authorize an exemption from local sales and use taxes; to provide for
6 effectiveness; to provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.54(B) is hereby amended and reenacted and R.S.
9 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P) are hereby
10 enacted to read as follows:

11 §302. Imposition of tax

12 * * *

13 BB. Notwithstanding any other provision of law to the contrary, including but
14 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
15 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
16 levied pursuant to the provisions of this Section, except for the retail sale, use,
17 consumption, distribution, or storage for use or consumption of the following:

* * *

(110) Eligible purchases made during the annual sales tax holiday as provided in R.S. 47:305.54.

* * *

§305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

* * *

B.(1) Notwithstanding any other provisions of law to the contrary, the sales tax levied by the state of Louisiana and its political subdivisions whose boundaries are coterminous with those of the state shall not apply to the first two thousand five hundred dollars of the sales price or cost price of any consumer purchases of tangible personal property that occur on the ~~first consecutive Friday and Saturday of August~~ **last consecutive Friday, Saturday, and Sunday of July** each year.

(2) Any political subdivision authorized by the constitution and laws of this state to levy and impose a sales and use tax may, by ordinance or resolution, apply this exemption to the sales and use tax levied and imposed by the political subdivision. To participate in the annual sales tax holiday, the governing authority of the political subdivision shall submit a copy of the ordinance or resolution to the secretary of revenue no later than sixty days before the beginning of the sales tax holiday.

(3) For purposes of this Section, "consumer purchases" shall mean purchases of items of tangible personal property other than vehicles subject to license and title: ~~Consumer purchases shall not include,~~ **items purchased from remote sellers, and** the purchase of meals furnished for consumption on the premises where purchased, including to-go orders.

* * *

§321. Imposition of tax

* * *

P. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,

1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
2 levied pursuant to the provisions of this Section, except for the retail sale, use,
3 consumption, distribution, or storage for use or consumption of the following:

4 * * *

5 **(111) Eligible purchases made during the annual sales tax holiday as**
6 **provided in R.S. 47:305.54.**

7 * * *

8 §321.1 Imposition of tax

9 * * *

10 I. Notwithstanding any other provision of law to the contrary, including but
11 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
12 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
13 levied pursuant to the provisions of this Section, except for the retail sale, use,
14 consumption, distribution, or storage for use or consumption of the following:

15 * * *

16 **(111) Eligible purchases made during the annual sales tax holiday as**
17 **provided in R.S. 47:305.54.**

18 * * *

19 §331. Imposition of tax

20 * * *

21 V. Notwithstanding any other provision of law to the contrary, including but
22 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
23 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
24 levied pursuant to the provisions of this Section, except for the retail sale, use,
25 consumption, distribution, or storage for use or consumption of the following:

26 * * *

27 **(111) Eligible purchases made during the annual sales tax holiday as**
28 **provided in R.S. 47:305.54.**

29 * * *

1 §337.10. Optional exclusions and exemptions

2 * * *

3 **P. Any political subdivision authorized by the constitution and laws of**
4 **this state to levy and impose a sales and use tax may by ordinance or resolution**
5 **apply the annual sales tax holiday exemption, provided in R.S. 47:305.54, to the**
6 **sales and use tax levied and imposed by the political subdivision.**

7 Section 2. R.S. 47:305.58 and 305.62 are hereby repealed.

8 Section 3. This Act shall become effective upon signature by the governor or, if not
9 signed by the governor, upon expiration of the time for bills to become law without signature
10 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
11 vetoed by the governor and subsequently approved by the legislature, this Act shall become
12 effective on the day following such approval.

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

DIGEST

SB 133 Original

2019 Regular Session

Ward

Present law provides for three annual sales tax holidays; hurricane preparedness in May, general consumer purchases in August, and Second Amendment in September.

Proposed law repeals the hurricane preparedness and Second Amendment holidays.

Proposed law expands the general sales tax holiday by one day and moves the holiday from August to the last consecutive Friday, Saturday, and Sunday in July.

Present law provides that "consumer purchases" eligible for the holiday includes the purchase of any item of tangible personal property other than vehicles subject to license and title.

Proposed law retains present law and further provides that consumer purchases eligible for the holiday do not include purchases from remote sellers.

Proposed law authorizes local sales tax authorities to participate in the holiday by ordinance or resolution provided that the secretary of revenue is notified at least 60 days before the beginning of the holiday.

Present law suspends all three sales tax holidays until July 1, 2025.

Proposed law adds the sales tax holiday to the list of currently applicable tax exemptions.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:305.54(B); adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P); repeals R.S. 47:305.58 and 305.62)