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

## DIGEST 2019 Regular Session

Ward

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

<u>Proposed law</u> repeals the hurricane preparedness and Second Amendment holidays.

SB 133 Original

<u>Proposed law</u> 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.

<u>Present law</u> 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.

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

<u>Proposed law</u> 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)