
DIGEST

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HB 60 Engrossed

2019 Regular Session

Jay Morris

Abstract: Reinstates the effectiveness of the Annual La. Second Amendment Weekend sales tax holiday for all state sales and use tax levies.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

- R.S. 47:302 - 2%
- R.S. 47:321 - 1%
- R.S. 47:321.1 - .45%
- R.S. 47:331 - .97%
- R.S. 51:1286 - .03%

Present law provides for a variety of exemptions and exclusions applicable to state sales and use taxes.

Present law authorizes a state sales and use tax holiday for the first \$2,500 of the sales price of consumer purchases of tangible personal property occurring on the first consecutive Friday and Saturday in August.

Present law authorizes an annual state and local sales tax holiday, known as the Annual La. Second Amendment Weekend Holiday, for the cost price of consumer purchases of firearms, ammunition, and hunting supplies occurring on the first Friday through Sunday in September.

Present law authorizes an annual state sales tax holiday for hurricane-preparedness items or supplies, for the first \$1,500 of the sales price of purchases of hurricane-preparedness items as described in the statute, occurring on the last Saturday and Sunday of May.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025.

Present law suspends effectiveness of the Annual Louisiana Sales Tax Holiday, Annual La. Second Amendment Weekend sales tax holiday, and the annual sales tax holiday weekend for hurricane-preparedness items from all state sales and use tax levies through June 30, 2025, thereby making these items subject to state sales and use tax.

Proposed law adds the Annual Louisiana Sales Tax Holiday, Annual La. Second Amendment

Weekend sales tax holiday, and the annual sales tax holiday weekend for hurricane-preparedness items to the list of exemptions currently effective through June 30, 2025.

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

(Adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111))

Summary of Amendments Adopted by House

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

1. Add the annual sales tax holiday weekend that occurs in the first consecutive weekend in August and the annual sales and use tax holiday that occurs in the last weekend in May to the list of sales and use tax exemptions given effect through June 30, 2025.