

2021 Regular Session

HOUSE BILL NO. 5

BY REPRESENTATIVE RISER

TAX/SALES-USE-EXEMPT: Provides for the effectiveness of the Annual Louisiana Sales Tax Holidays

1 AN ACT

2 To amend and reenact R.S. 47:302(BB)(113), 321(P)(114), 321.1(I)(114), and 331(V)(114)  
3 and to repeal R.S. 47:305.74, relative to sales and use tax exemptions; to provide for  
4 the Annual Louisiana Sales Tax Holidays; to provide for effectiveness; to provide  
5 for limitations and requirements; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(113), 321(P)(114), 321.1(I)(114), and 331(V)(114) are  
8 hereby amended and reenacted to read as follows:

9 §302. Imposition of tax

10 \* \* \*

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

16 \* \* \*

17 (113) Purchases of tangible personal property ~~pursuant to the sales tax~~  
18 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the Annual Louisiana Sales  
19 Tax Holidays exemption as provided in R.S. 47:305.54.

20 \* \* \*

1 §321. Imposition of tax

2 \* \* \*

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

8 \* \* \*

9 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~  
10 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the Annual Louisiana Sales  
11 Tax Holidays exemption as provided in R.S. 47:305.54.

12 \* \* \*

13 §321.1. Imposition of tax

14 \* \* \*

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

20 \* \* \*

21 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~  
22 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the Annual Louisiana Sales  
23 Tax Holidays exemption as provided in R.S. 47:305.54.

24 \* \* \*

25 §331. Imposition of tax

26 \* \* \*

27 V. Notwithstanding any other provision of law to the contrary, including but  
28 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
29 through June 30, 2025, there shall be no exemptions and no exclusions to the tax

1 levied pursuant to the provisions of this Section, except for the retail sale, use,  
2 consumption, distribution, or storage for use or consumption of the following:

3 \* \* \*

4 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~  
5 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the Annual Louisiana Sales  
6 Tax Holidays exemption as provided in R.S. 47:305.54.

7 \* \* \*

8 Section 2. R.S. 47:305.74 is hereby repealed in its entirety.

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

---

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)]

---

HB 5 Original

2021 Regular Session

Riser

**Abstract:** Provides for the effectiveness of the Annual Louisiana Sales Tax Holidays.

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 annual state sales tax holidays, known as the Annual La. Sales Tax Holidays which exempt the first \$2,500 of the sales price of any consumer purchases from state sales and use tax.

Present law provides the holidays occur on the first consecutive Friday and Saturday of August of each year.

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 La. Sales Tax Holidays exemption through June 30, 2025, thereby making these items subject to state sales and use tax.

Proposed law adds the Annual La. Sales Tax Holidays exemption to the list of exemptions currently effective through June 30, 2025.

Present law provides for a state sales and use tax exemption on the first \$2,500 of the sales price of any consumer purchases of tangible personal property that occurred on Friday, Nov. 20, 2020, and Saturday, Nov. 21, 2020, to provide tax relief for citizens recovering from Hurricane Laura, Hurricane Delta, and the COVID-19 pandemic.

Proposed law repeals present law.

(Amends R.S. 47:302(BB)(113), 321(P)(114), 321.1(I)(114), and 331(V)(114); Repeals R.S. 47:305.74)