

Regular Session, 2013

HOUSE BILL NO. 468

BY REPRESENTATIVE BARRAS

TAX/SALES-USE-EXEMPT: Authorizes purchases of certain custom items to be eligible for the Annual Louisiana Second Amendment Weekend Holiday under certain circumstances

1 AN ACT

2 To amend and reenact R.S. 47:305.62(C)(4), relative to sales and use tax exemptions; to
3 authorize certain consumer purchases to qualify for the Annual Louisiana Second
4 Amendment Weekend Holiday; to provide for certain requirements; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.62(C)(4) is hereby amended and reenacted to read as follows:

8 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

9 * * *

10 C. This provision will apply if and only if during the time period provided
11 for in Paragraph (B)(1) of this Section, one of the following occurs:

12 * * *

13 (4) The customer orders and pays for an eligible item and the selling dealer
14 accepts the order for immediate shipment, even if delivery is made after the time
15 period provided for in Paragraph (B)(1) of this Section, provided that the customer
16 has not requested delayed shipment. If the eligible item under the provisions of this
17 Paragraph is a custom item that must be made according to either the customer or
18 manufacturer's specifications, the purchase of such item shall qualify for the sales tax
19 holiday provided for in this Section regardless of when the eligible item is delivered,

provided the customer orders and pays a deposit of at least twenty-five percent of the sales price for the item during the time period provided for in Paragraph (B)(1) of this Section, the customer does not request delayed shipment, and the custom item is delivered within one hundred twenty days from the end of the time provided for in Paragraph (B)(1) of this Section.

* * *

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)]

Barras

HB No. 468

Abstract: Authorizes purchases of custom items to be eligible for the sales tax holiday, regardless of when the item is delivered, provided the customer orders and pays a deposit for the item during the period of the sales tax holiday, the customer does not request delayed shipment, and the item is shipped within 120 days of the end of the sales tax holiday.

Present law provides for the annual Louisiana Second Amendment Weekend Holiday wherein state and local sales and use tax shall not apply to the sales price or cost price of any consumer purchases of firearms, ammunition, and hunting supplies that occur on the first consecutive Friday through Sunday of September of each year.

Present law provides that state and local sales and use tax does not apply to purchases where the customer orders and pays for an eligible item and the selling dealer accepts the order for immediate shipment, even if delivery is made after the time period of the sales tax holiday, provided the customer has not requested delayed shipment.

Proposed law retains present law but adds that state and local sales and use tax does not apply to purchases of custom items that must be made according to either the customer or manufacturer's specifications, regardless of when the eligible item is delivered, provided the customer orders and pays a deposit of at least 25% of the sales price for the item during the time period of the sales tax holiday, the customer does not request delayed shipment, and the custom item is delivered within 120 days from the end of the period of the sales tax holiday.

(Amends R.S. 47:305.62(C)(4))