The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST

SB 22 Engrossed

2017 Regular Session

Peacock

<u>Present law</u> provides for a Second Amendment sales tax holiday during which purchases of firearms, ammunition, and hunting supplies are exempt from state and local sales and use tax.

<u>Present law</u> includes off-road vehicles and boats used for hunting and other hunting supplies among the items that are eligible for the Second Amendment sales tax holiday.

Proposed law limits the Second Amendment holiday to firearms, ammunition, and hunting supplies.

<u>Present law</u> defines "hunting supplies" to mean purchases of any tangible personal property for the use of hunting, including but not limited to archery, off-road vehicles, and vessels such as ATVs, airboats, and pirogues, accessories, animal feed, apparel, shoes, bags, float tubes, binoculars, tools, firearm and archery cases, firearm and archery accessories, range finders, knives, decoys, treestands, blinds, chairs, optics, hearing protection and enhancements, holsters, belts, slings and miscellaneous gear.

<u>Proposed law</u> redefines "hunting supplies" to mean hunting apparel, archery supplies, bows, broadheads, arrow quivers, arrow rests, bow cases, bow sights, bow releases, bow stabilizers, binoculars, firearm and archery accessories, hearing protection and enhancement, belts, slings, and knives manufactured and marketed primarily for use in hunting.

Effective August 1, 2017.

(Amends R.S. 47:305.62(B) and (C)(1))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

- 1. Expands the applicability of the bill from archery supplies to hunting supplies.
- 2. Redefines hunting supplies.
- 3. Changes effective date.