

2019 Regular Session

HOUSE BILL NO. 60

BY REPRESENTATIVE JAY MORRIS AND SENATOR RISER

TAX/SALES-USE-EXEMPT: Provides for the effectiveness of the sales and use tax exemption for the Second Amendment Weekend sales tax holiday

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111), relative to
3 sales and use tax; to provide for the effectiveness of the annual Second Amendment
4 Weekend sales tax holiday; to provide for an effective date; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111) are
8 hereby enacted 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 (110) The Annual Louisiana Second Amendment Weekend Holiday as
18 provided in R.S. 47:305.62.

19 * * *

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 (111) The Annual Louisiana Second Amendment Weekend Holiday as
10 provided in R.S. 47:305.62.

11 * * *

12 §321.1. Imposition of tax

13 * * *

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

19 * * *

20 (111) The Annual Louisiana Second Amendment Weekend Holiday as
21 provided in R.S. 47:305.62.

22 * * *

23 §331. Imposition of tax

24 * * *

25 V. Notwithstanding any other provision of law to the contrary, including but
26 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
27 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 (111) The Annual Louisiana Second Amendment Weekend Holiday as
5 provided in R.S. 47:305.62.

6 * * *

7 Section 2. This Act shall become effective upon signature by the governor or, if not
8 signed by the governor, upon expiration of the time for bills to become law without signature
9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
10 vetoed by the governor and subsequently approved by the legislature, this Act shall become
11 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 60 Original

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 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 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. Second Amendment Weekend sales tax holiday 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 La. Second Amendment weekend sales tax holiday 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))