

2019 Regular Session

HOUSE BILL NO. 450

BY REPRESENTATIVE IVEY

TAX/SALES-USE-EXEMPT: Provides with respect to sales and use tax exemption holidays

1 AN ACT

2 To amend and reenact R.S. 47:305.54(B)(1), to enact R.S. 47:302(BB)(110), 321(P)(111),
3 321.1(I)(111), and 331(V)(111), and to repeal R.S. 47:305.58 and 305.62, relative
4 to sales and use taxes; to provide with respect to certain sales and use tax holidays;
5 to extend the Annual Louisiana Sales Tax Holiday to taxes levied by political
6 subdivisions; to repeal certain sales tax holidays; to provide for certain conditions;
7 to provide for certain requirements and limitations; to provide for effectiveness of
8 certain sales and use tax holidays; to provide for an effective date; and to provide for
9 related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:305.54(B)(1) is hereby amended and reenacted and R.S.
12 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111) are hereby enacted to read
13 as follows:

14 §302. Imposition of tax

15 * * *

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

21 * * *

1 (110) Sales tax holiday as provided in R.S. 47:305.54.

2 * * *

3 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

4 * * *

5 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
6 tax levied by the state of Louisiana and ~~its political subdivisions whose boundaries~~
7 ~~are coterminous with those of the state~~ any other taxing authority shall not apply to
8 the first two thousand five hundred dollars of the sales price or cost price of any
9 consumer purchases of tangible personal property that occur on the first consecutive
10 Friday, ~~and Saturday,~~ and Sunday of August each year.

11 * * *

12 §321. Imposition of tax

13 * * *

14 P. 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) Sales tax holiday as provided in R.S. 47:305.54.

21 * * *

22 §321.1. Imposition of tax

23 * * *

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

29 * * *

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 33) through June 30, 2025, including the sales tax holidays in present law.

Proposed law changes present law by adding the annual sales and use tax holiday weekend occurring in August to the list of exemptions that are effective through June 30, 2025.

Present law permits an annual Second Amendment state and local sales and use tax holiday in Sept. as well as an annual hurricane preparedness state sales and use tax holiday in May. Proposed law repeals both the Second Amendment sales tax holiday weekend and the hurricane preparedness sales tax holiday weekend.

Effective July 1, 2019.

(Amends R.S. 47:305.54(B)(1); Adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111); Repeals R.S. 47:305.58 and 305.62)