

2019 Regular Session

HOUSE BILL NO. 60

BY REPRESENTATIVES JAY MORRIS, ABRAMSON, BOURRIAQUE, DEVILLIER,
DWIGHT, HORTON, AND JIM MORRIS AND SENATOR RISER

TAX/SALES-USE-EXEMPT: Provides for the effectiveness of certain sales and use tax holidays

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 certain annual sales and use tax
4 holidays; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111) are
7 hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

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

15 * * *

16 (110) The sales and use tax holidays as provided in R.S. 305.54, 305.58, and
17 305.62.

18 * * *

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 Louisiana Sales Tax Holiday, Annual La. Second Amendment Weekend sales tax holiday, and the annual sales tax holiday weekend for hurricane-preparedness items 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 Louisiana Sales Tax Holiday, Annual La. Second Amendment Weekend sales tax holiday, and the annual sales tax holiday weekend for hurricane-preparedness items 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))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add the annual sales tax holiday weekend that occurs in the first consecutive weekend in August and the annual sales and use tax holiday that occurs in the last weekend in May to the list of sales and use tax exemptions given effect through June 30, 2025.