

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 5

2019 Regular Session

Morrell

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/SALES. Exempts diapers and feminine hygiene products from sales and use taxes and reinstates the effectiveness of the sales tax holiday for all state sales and use taxes for purchases of the hurricane preparedness items, and purchases during the Annual La. Second Amendment Weekend, and the annual sales tax holiday. (see Act)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Adds provisions for sales tax holidays for purchases of hurricane preparedness items, and items purchased during the annual second amendment weekend, and the annual sales tax holiday.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 5 Re-Reengrossed

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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 exempts purchases of food for home consumption, residential utilities, and prescription drugs from state sales and use tax.

Proposed law retains present law exemptions and further exempts purchases of diapers and feminine hygiene products for personal use from state sales and use tax.

Proposed law authorizes political subdivisions to apply all or part of the exemption to local sales and use taxes.

Proposed law provides definitions for diapers and hygiene products to which the exemption applies.

Present law provides the exclusive list of state sales and use tax exemptions applicable until July 1, 2025.

Proposed law adds the exemption for purchases of diapers and feminine hygiene products for personal use to the list of applicable state sales and use tax exemptions.

Present law authorizes a state sales and use tax holiday for the first \$2,500 of the sales price of consumer purchases of tangible personal property occurring on the first consecutive Friday and Saturday in August.

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 authorizes an annual state sales tax holiday for hurricane-preparedness items or supplies, for the first \$1,500 of the sales price of purchases of hurricane-preparedness items as described in the statute, occurring on the last Saturday and Sunday of May.

Present law suspends numerous exemptions from the levies of state sales and use tax 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 purchases which qualify for 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 January 1, 2021 for purchases of feminine hygiene items and effective date of July 1, 2019 for the provisions regarding 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

(Adds R.S. 47:302(BB)(110) and (111), 305.72, 321(P)(111) and (112), 321.1(I)(111) and (112), 331(V)(111) and (112), and 337.10(P))

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