
DIGEST

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HB 9 Original

2021 Regular Session

Turner

Abstract: Reinstates and changes the amount, applicability, and date of the Annual La. Second Amendment Weekend Holiday sales tax exemption.

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 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, and provides a list of exemptions that are currently effective.

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 Sept.

Present law suspends effectiveness of the Annual La. Second Amendment Weekend Holiday through June 30, 2025, thereby making these items subject to state sales and use tax.

Proposed law adds the Annual La. Second Amendment Weekend Holiday sales tax exemption to the list of exemptions currently effective through June 30, 2025.

Proposed law changes present law by limiting the applicability of the sales tax holiday exemption to the first \$2,500 of the sales or cost price of eligible consumer purchases and requires items to be purchased from a physical retail location in the state.

Proposed law changes the date of the Annual La. Second Amendment Weekend Holiday from the first Friday through Sunday in Sept. to the last consecutive Saturday and Sunday of July.

Present law provides for a state sales and use tax exemption holiday on the first \$2,500 of the sales price of any consumer purchases of tangible personal property that occurred on Friday, Nov. 20, 2020, and Saturday, Nov. 21, 2020, to provide tax relief for citizens recovering from Hurricane Laura, Hurricane Delta, and the COVID-19 pandemic.

Proposed law repeals present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:302(BB)(113), 305.62(B)(1) and (2), 321(P)(114), 321.1(I)(114), and 331(V)(114); Repeals R.S. 47:305.74)