
DIGEST

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HB 551 Original

2025 Regular Session

Walters

Abstract: Establishes a sales tax holiday on the first Saturday of August each year on which purchases of goods commonly considered "back-to-school" items are exempt from state and local sales and use tax.

Proposed law provides that, subject to certain purchase price limitations, no sales and use tax imposed by any taxing authority shall apply to the sales price or cost price of consumer purchases of computers, including laptops and tablets, clothing, footwear, school supplies, backpacks, school or teacher instruction material, or learning aides, including software, jigsaw puzzles, and books, that occur on the first Saturday of August each year.

Proposed law sets the following limitations with respect to the sales tax holiday:

- (1) No purchase of a computer, including a laptop or tablet, qualifies for the exemption unless the purchase price is less than \$500.
- (2) No purchase of an authorized item other than a computer qualifies for the exemption unless the purchase price is less than \$50.

Proposed law provides that it shall be known and may be cited as the "Annual Louisiana Believes in Education Act".

Proposed law applies to taxable periods beginning on or after August 1, 2025.

(Adds R.S. 47:305.21)