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## DIGEST

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Mack

HB No. 496

**Abstract:** Creates an annual sales tax holiday period during the last week of Oct. to exempt state and local sales and use tax for consumer purchases of firearms and ammunition manufactured in Louisiana.

Proposed law provides for a sales tax holiday period during the last week of Oct. to exempt state and local sales and use tax for consumer purchases of firearms and ammunition manufactured in Louisiana.

Proposed law provides that, in order to be exempt, one of the following needs to occur during the tax holiday period:

- (1) Title to or possession of the item must be transferred from a selling dealer to a purchaser.
- (2) A customer must select an eligible item from the selling dealer's inventory for layaway, which item is physically set aside in the selling dealer's inventory for future delivery to that customer.
- (3) The customer must make final payment and withdraw the item from layaway that might have been placed before the tax holiday period.
- (4) The customer must order and pay for the item and the dealer must accept the order for immediate shipment, even if delivery is made after the tax holiday period, provided the customer has not requested delayed shipment.

Items that customers purchase during the time period with "rain checks" are exempt, regardless of when the "rain checks" are issued. However, purchases with "rain checks" issued during the tax holiday period are not exempt if the items are actually paid for after the tax holiday period. The exchange of an item purchased during the tax holiday period without additional cash consideration for an essentially identical item is exempt, but if the exchange results in credit on the purchase of a new item, the sale is taxable.

exemption for a 60-day period after the sales tax holidays unless the customer provides a receipt or invoice that shows that the sales tax was paid or the retailer has sufficient documentation showing that the tax was paid.

(Adds R.S. 47:305.55)