

2025 Regular Session

HOUSE BILL NO. 551

BY REPRESENTATIVE WALTERS

TAX/SALES-USE-EXEMPT: Establishes a sales tax holiday for purchases of certain items on the first Saturday of August each year

1 AN ACT

2 To enact R.S. 47:305.21, relative to sales and use tax; to provide for sales and use tax
3 exemptions; to establish an annual sales tax holiday; to exempt from state and local
4 sales and use taxes purchases of certain items made on a specific day each year; to
5 provide for requirements and limitations; to provide for applicability; and to provide
6 for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.21 is hereby enacted to read as follows:

9 §305.21. Exemption; Annual Louisiana Believes in Education Sales Tax Holiday

10 A. This Section shall be known and may be cited as the Annual Louisiana
11 Believes in Education Act.

12 B.(1) Notwithstanding any other provision of law to the contrary, and subject
13 to the limitations provided in Paragraph (2) of this Subsection, no sales and use tax
14 imposed by any taxing authority shall apply to the sales price or cost price of
15 consumer purchases of computers, including laptops and tablets, clothing, footwear,
16 school supplies, backpacks, school or teacher instruction material, or learning aides
17 including software, jigsaw puzzles, and books, including electronic books, that occur
18 on the first Saturday of August each year.

1 (2)(a) No purchase of a computer, including a laptop or tablet, shall qualify
2 for the exemption provided for in this Subsection unless the purchase price is less
3 than five hundred dollars.

4 (b) No purchase of an item listed in Paragraph (1) of this Subsection other
5 than a computer shall qualify for the exemption provided for in this Subsection
6 unless the purchase price is less than fifty dollars.

7 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
8 after August 1, 2025.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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)