The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 22 Original | 2017 Regular Session | Peacock

Present law provides for a Second Amendment sales tax holiday during which purchases of firearms, ammunition, and hunting supplies are exempt from state and local sales and use tax.

Present law includes off-road vehicles and boats used for hunting and other hunting supplies among the items that are eligible for the Second Amendment sales tax holiday.

Proposed law limits the Second Amendment holiday to firearms, ammunition, and archery supplies and removes hunting supplies from the items eligible for the exemption during the holiday.

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

(Amends R.S. 47:305.62(B) and (C)(1))