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SENATE FLOOR AMENDMENTS

2019 Regular Session

Amendments proposed by Senator Riser to Reengrossed House Bill No. 596 by Representative Stefanski

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1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:301(30)" insert:

3 "305.54(B), 305.58(A)(1) and (F), and 305.62(B)(1), (2), and (3) and to  
4 enact R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and  
5 337.9(D)(34) through (36)"

6 AMENDMENT NO. 2

7 On page 1, line 4, after "determinations;" insert:

8 "to provide for the effectiveness of the annual sales tax holiday, the hurricane  
9 preparedness sales tax holiday, and the Second Amendment sales tax  
10 holiday; to provide the same dollar limitation for all sales tax holidays; to  
11 provide an exemption from local sales and use taxes for the annual sales tax  
12 holiday and the hurricane preparedness sales tax holiday;"

13 AMENDMENT NO. 3

14 On page 1, line 7, after "R.S. 47:301(30)" delete "is" and insert:

15 "305.54(B), 305.58(A)(1) and (F), and 305.62(B)(1), (2), and (3) are"

16 AMENDMENT NO. 4

17 On page 1, line 7, after "reenacted" insert "and R.S. 47:302(BB)(110), 321(P)(111),  
18 321.1(I)(111), 331(V)(111), and 337.9(D)(34) through (36) are hereby enacted"

19 AMENDMENT NO. 5

20 On page 2, between lines 14 and 15, insert:

21                                       \*\*       \*       \*  
22     §302. Imposition of tax  
23                                       \*       \*       \*

24                   BB. Notwithstanding any other provision of law to the contrary, including but  
25 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
26 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
27 levied pursuant to the provisions of this Section, except for the retail sale, use,  
28 consumption, distribution, or storage for use or consumption of the following:

29                                       \*       \*       \*  
30                   (110) Eligible purchases made during the annual sales tax holidays as  
31 provided in R.S. 47:305.54, 305.58, and 305.62.  
32                                       \*       \*       \*

33     §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act  
34                                       \*       \*       \*

35                   B.(1) Notwithstanding any other provisions of law to the contrary, the sales  
36 tax levied by the state of Louisiana and its political subdivisions ~~whose boundaries~~  
37 ~~are coterminous with those of the state~~ shall not apply to the first two thousand five  
38 hundred dollars of the sales price or cost price of any consumer purchases of tangible  
39 personal property that occur on the ~~first consecutive Friday and Saturday of August~~  
40 last consecutive Saturday and Sunday of July each year.

(2) For purposes of this Section, "consumer purchases" shall mean purchases of items of tangible personal property other than: ~~vehicles~~

(a) Vehicles subject to license and title.

~~(b) Consumer purchases shall not include the purchase of meals~~ Meals furnished for consumption on the premises where purchased, including to-go orders.

(c) Items not purchased from a physical retail location in the state.

(d) Food for home consumption and prescription drugs.

\* \* \*

§305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or supplies; dates; restrictions

A.(1) Notwithstanding any other provision of law to the contrary, the sales and use tax levied by the state of Louisiana and its political subdivisions shall not apply to the first ~~one~~ two thousand five hundred dollars of the sales price of purchases of hurricane-preparedness items or supplies as defined in this Subsection that occur during an eligible tax exemption period.

\* \* \*

F. The provisions of this Section shall not apply to hurricane-preparedness items or supplies sold at any airport, public lodging establishment or hotel, convenience store, or entertainment complex or hurricane-preparedness items or supplies not purchased from a physical retail location in the state.

\* \* \*

§305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

\* \* \*

B.(1) Notwithstanding any other provisions of law to the contrary, the sales and use tax levied by the state of Louisiana and its political subdivisions shall not apply to the first two thousand five hundred dollars of the sales price or cost price of any consumer purchases of firearms, ammunition, and hunting supplies that occur each calendar year on the first consecutive Friday through Sunday of September.

(2) For purposes of this Section, "consumer purchases" shall mean purchases by individuals of firearms, ammunition, and hunting supplies not for business purposes. Consumer purchases shall not include the purchase of animals for the use of hunting or items not purchased from a physical retail location in the state.

(3) For the purposes of this Section, "hunting supplies" shall mean purchases of any tangible personal property for the use of hunting, including but not limited to archery, ~~off-road vehicles, and vessels such as ATVs, airboats, and pirogues~~ accessories, animal feed, apparel, shoes, bags, float tubes, binoculars, tools, firearm and archery cases, firearm and archery accessories, range finders, knives, decoys, treestands, blinds, chairs, optics, hearing protection and enhancements, holsters, belts, slings, ~~and miscellaneous gear, and nontitled vehicles and vessels.~~

\* \* \*

§321. Imposition of tax

\* \* \*

P. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

\* \* \*

(111) Eligible purchases made during the annual sales tax holidays as provided in R.S. 47:305.54, 305.58, and 305.62.

\* \* \*

§321.1. Imposition of tax

\* \* \*

I. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

\* \* \*

(111) Eligible purchases made during the annual sales tax holidays as provided in R.S. 47:305.54, 305.58, and 305.62.

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§331. Imposition of tax  
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V. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

\* \* \*  
(11) Eligible purchases made during the annual sales tax holidays as provided in R.S. 47:305.54, 305.58, and 305.62.  
\* \* \*

§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other exemptions applicable

\* \* \*  
D. \* \* \*  
(34) R.S. 47:305.54, "keywords": annual Louisiana sales tax holiday.  
(35) R.S. 47:305.58, "keywords": annual hurricane preparedness sales tax holiday.  
(36) R.S. 47:305.62, "keywords": annual Louisiana Second Amendment sales tax holiday.  
\* \* \*