

1 §321.1. Imposition of tax

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

8 * * *

9 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~
10 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the Annual Louisiana
11 Second Amendment Weekend Holiday exemption as provided in R.S. 47:305.62.

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13 §331. Imposition of tax

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

20 * * *

21 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~
22 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the Annual Louisiana
23 Second Amendment Weekend Holiday exemption as provided in R.S. 47:305.62.

24 * * *

25 Section 2. R.S. 47:305.74 is hereby repealed in its entirety.

26 Section 3. This Act shall become effective upon signature by the governor or, if not
27 signed by the governor, upon expiration of the time for bills to become law without signature
28 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

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 9 Original

2021 Regular Session

Turner

Abstract: Reinstates and changes the amount, applicability, and date of the Annual La. Second Amendment Weekend Holiday sales tax exemption.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%
R.S. 47:321 - 1%
R.S. 47:321.1 - .45%
R.S. 47:331 - .97%
R.S. 51:1286 - .03%

Present law provides for a variety of exemptions and exclusions applicable to state sales and use taxes.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025, and provides a list of exemptions that are currently effective.

Present law authorizes an annual state and local sales tax holiday known as the Annual La. Second Amendment Weekend Holiday for the cost price of consumer purchases of firearms, ammunition, and hunting supplies occurring on the first Friday through Sunday in Sept.

Present law suspends effectiveness of the Annual La. Second Amendment Weekend Holiday through June 30, 2025, thereby making these items subject to state sales and use tax.

Proposed law adds the Annual La. Second Amendment Weekend Holiday sales tax exemption to the list of exemptions currently effective through June 30, 2025.

Proposed law changes present law by limiting the applicability of the sales tax holiday exemption to the first \$2,500 of the sales or cost price of eligible consumer purchases and requires items to be purchased from a physical retail location in the state.

Proposed law changes the date of the Annual La. Second Amendment Weekend Holiday from the first Friday through Sunday in Sept. to the last consecutive Saturday and Sunday of July.

Present law provides for a state sales and use tax exemption holiday on the first \$2,500 of the sales price of any consumer purchases of tangible personal property that occurred on Friday, Nov. 20, 2020, and Saturday, Nov. 21, 2020, to provide tax relief for citizens recovering from Hurricane Laura, Hurricane Delta, and the COVID-19 pandemic.

Proposed law repeals present law.

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

(Amends R.S. 47:302(BB)(113), 305.62(B)(1) and (2), 321(P)(114), 321.1(D)(114), and 331(V)(114); Repeals R.S. 47:305.74)