

## RÉSUMÉ DIGEST

**ACT 288 (SB 56)**

**2023 Regular Session**

**Cathey**

Existing law (R.S. 47:305.62) establishes the Annual Louisiana Second Amendment Weekend Holiday exempting the sale of eligible firearms, ammunition, and hunting supplies from state sales and use tax on the first weekend of September.

Existing law suspends the Second Amendment state sales tax holiday until June 30, 2025.

New law adds the Second Amendment state sales tax holiday to the list of currently applicable tax exemptions.

New law provides hunting supplies shall not include the purchase of animal feed, float tubes, off-road vehicles such as ATVs, or vessels such as airboats.

New law imposes sales tax during the Second Amendment sales tax holiday upon all purchases that are not defined as hunting supplies.

Effective July 1, 2023.

(Amends R.S. 47:305.62(B)(3); adds R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120))