
DIGEST

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Barras

HB No. 468

Abstract: Authorizes purchases of custom items to be eligible for the sales tax holiday, regardless of when the item is delivered, provided the customer orders and pays a deposit for the item during the period of the sales tax holiday, the customer does not request delayed shipment, and the item is shipped within 120 days of the end of the sales tax holiday.

Present law provides for the annual Louisiana Second Amendment Weekend Holiday wherein state and local sales and use tax shall not apply to the sales price or cost price of any consumer purchases of firearms, ammunition, and hunting supplies that occur on the first consecutive Friday through Sunday of September of each year.

Present law provides that state and local sales and use tax does not apply to purchases where the customer orders and pays for an eligible item and the selling dealer accepts the order for immediate shipment, even if delivery is made after the time period of the sales tax holiday, provided the customer has not requested delayed shipment.

Proposed law retains present law but adds that state and local sales and use tax does not apply to purchases of custom items that must be made according to either the customer or manufacturer's specifications, regardless of when the eligible item is delivered, provided the customer orders and pays a deposit of at least 25% of the sales price for the item during the time period of the sales tax holiday, the customer does not request delayed shipment, and the custom item is delivered within 120 days from the end of the period of the sales tax holiday.

(Amends R.S. 47:305.62(C)(4))