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## DIGEST

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HB 635 Original

2017 Regular Session

Ivey

**Abstract:** Extends the Annual Sales Tax Holiday that occurs in August to apply to the taxes of taxing authorities other than the state and includes certain vehicles as an eligible purchase; further, repeals the hurricane-preparedness and Second Amendment Weekend sales tax holidays.

Present law provides for the Annual Sales Tax Holiday during the first consecutive Friday and Saturday of Aug. each year, to exempt consumer purchases of eligible tangible personal property of up to \$2,500 from state sales and use taxes. Ineligible purchases are those for a motor vehicle subject to license and title, and restaurant meals.

Proposed law changes present law by extending the holiday to sales taxes imposed by any taxing authority, and by including vehicles subject to license and title as eligible purchases.

Present law provides for a Second Amendment Weekend sales tax holiday from the first consecutive Friday through Sunday of Sept. each year to exempt state and local sales and use tax for all consumer purchases of firearms, ammunition, and hunting supplies.

Proposed law repeals present law.

Present law provides for an annual sales tax holiday during the last weekend in May of each year (Saturday and Sunday), to exempt consumer purchases of hurricane-preparedness items eligible tangible personal property of up to \$1,500 from state sales and use taxes.

Proposed law repeals present law.

Effective July 1, 2017.

(Amends R.S. 47:305.54(B); Repeals R.S. 47:305.58 and 305.62)