
HOUSE COMMITTEE AMENDMENTS

2018 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 24 by Representative Smith

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" delete the remainder of the line and insert the following:

3 "amend and reenact R.S. 47:305.62(A) and (B) and to repeal R.S. 47:305.54 and
4 305.58, relative to sales and use taxes, to provide with respect to"

5 AMENDMENT NO. 2

6 On page 1, at the end of line 3, before the period "." insert a semi-colon ";" and insert the
7 following:

8 "to provide with respect to the scope and limits of certain sales and use tax holidays;
9 to repeal certain state sales and use tax holidays; to provide for an effective date; and
10 to provide for related matters"

11 AMENDMENT NO. 3

12 On page 1, between lines 4 and 5, insert the following:

13 "Section 1. R.S. 47:305.62(A) and (B) are hereby amended and reenacted to
14 read as follows:

15 §305.62. Exemption; Annual Louisiana Second Amendment ~~Weekend~~ and General
16 Sales and Use Tax Holiday

17 A. This Act shall be known as the Annual Louisiana Second Amendment
18 ~~Weekend~~ and General Sales and Use Tax Holiday Act.

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

25 (2) (a) For purposes of this Section, "consumer purchases" shall mean
26 purchases by individuals of firearms, ammunition, and hunting supplies not for
27 business purposes. Consumer purchases shall not include the purchase of animals for
28 the use of hunting.

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

36 ~~(4)~~ (c) For purposes of this Section, "firearms" shall mean a shotgun, rifle,
37 pistol, revolver, or other handgun.

1 (3) Except as otherwise provided in Paragraph (2) of this Subsection, for
2 purposes of this Section, "consumer purchases" shall mean purchases of items of
3 tangible personal property other than vehicles subject to license and title. Consumer
4 purchases shall not include the purchase of meals furnished for consumption on the
5 premises where purchased, including to-go orders."

6 AMENDMENT NO. 4

7 On page 1, delete line 5 in its entirety, and insert the following:

8

9 "Section 2. R.S. 47:302.54 and 305.58 are hereby repealed in their entirety."

10 AMENDMENT NO. 5

11 On page 1, at the beginning of line 6, delete "Section 2." and insert "Section 3."