

2019 Regular Session

SENATE BILL NO. 234

BY SENATOR WARD

TAX/SALES. Provides for effectiveness of the sales tax holidays. (gov sig)

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AN ACT

To amend and reenact R.S. 47:305.54(B), 305.58(A)(1), (2)(b), and (F), and 305.62(B)(1) and (2) and to enact R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P), relative to sales and use tax exemptions; to move the annual sales tax holiday, the hurricane preparedness sales tax holiday, and the Second Amendment sales tax holiday to the same dates; to provide the same dollar limitation for all sales tax holidays; to authorize an exemption from local sales and use taxes; to provide for effectiveness; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.54(B), 305.58(A)(1), (2)(b), and (F), and 305.62(B)(1) and (2) are hereby amended and reenacted and R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P) are hereby enacted to read as follows:

§302. Imposition of tax

* * *

BB. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax

1 levied pursuant to the provisions of this Section, except for the retail sale, use,
2 consumption, distribution, or storage for use or consumption of the following:

3 * * *

4 **(110) Eligible purchases made during the annual sales tax holidays as**
5 **provided in R.S. 47:305.54, 305.58, and 305.62.**

6 * * *

7 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

8 * * *

9 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
10 tax levied by the state of Louisiana and its political subdivisions whose boundaries
11 are coterminous with those of the state shall not apply to the first two thousand five
12 hundred dollars of the sales price or cost price of any consumer purchases of tangible
13 personal property that occur on the ~~first consecutive Friday and Saturday of August~~
14 **last consecutive Friday, Saturday, and Sunday of July** each year.

15 **(2) Any political subdivision authorized by the constitution and laws of**
16 **this state to levy and impose a sales and use tax may, by ordinance or resolution,**
17 **apply this exemption to the sales and use tax levied and imposed by the political**
18 **subdivision. To participate in the annual sales tax holiday, the governing**
19 **authority of the political subdivision shall submit a copy of the ordinance or**
20 **resolution to the secretary of revenue no later than sixty days before the**
21 **beginning of the sales tax holiday.**

22 **(3)** For purposes of this Section, "consumer purchases" shall mean purchases
23 of items of tangible personal property other than ~~vehicles~~

24 **(a) Vehicles** subject to license and title.

25 **(b)** ~~Consumer purchases shall not include the purchase of meals~~ **Meals**
26 furnished for consumption on the premises where purchased, including to-go orders.

27 **(c) Items purchased from remote sellers.**

28 * * *

29 §305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or

1 supplies; dates; restrictions

2 A.(1) Notwithstanding any other provision of law to the contrary, the sales
3 and use tax levied by the state of Louisiana shall not apply to the first ~~one~~ **two**
4 thousand five hundred dollars of the sales price of purchases of hurricane-
5 preparedness items or supplies as defined in this Subsection that occur during an
6 eligible tax exemption period.

7 (2) * * *

8 (b) For purposes of this Section, "eligible tax exemption period" shall mean
9 purchases of hurricane-preparedness items or supplies during the last ~~weekend in~~
10 ~~May of each year beginning at 12:01 a.m. on Saturday and ending at 11:59 p.m. on~~
11 ~~Sunday~~ **consecutive Friday, Saturday, and Sunday of July each year.**

12 * * *

13 F. The provisions of this Section shall not apply to hurricane-preparedness
14 items or supplies ~~sold at any airport, public lodging establishment or hotel,~~
15 ~~convenience store, or entertainment complex~~ **purchased from a remote seller.**

16 * * *

17 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

18 * * *

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 firearms, ammunition, and hunting supplies that occur
23 each calendar year on the ~~first consecutive Friday through Sunday of September~~ **last**
24 **consecutive Friday, Saturday, and Sunday of July.**

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

29 * * *

1 §321. Imposition of tax

2 * * *

3 P. 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 **(111) Eligible purchases made during the annual sales tax holidays as**
10 **provided in R.S. 47:305.54, 305.58, and 305.62.**

11 * * *

12 §321.1 Imposition of tax

13 * * *

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

19 * * *

20 **(111) Eligible purchases made during the annual sales tax holidays as**
21 **provided in R.S. 47:305.54, 305.58, and 305.62.**

22 * * *

23 §331. Imposition of tax

24 * * *

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

* * *

(111) Eligible purchases made during the annual sales tax holidays as provided in R.S. 47:305.54, 305.58, and 305.62.

* * *

§337.10. Optional exclusions and exemptions

* * *

P. Any political subdivision authorized by the constitution and laws of this state to levy and impose a sales and use tax may by ordinance or resolution apply the annual sales tax holiday exemptions, provided in R.S. 47:305.54, 305.58, and 305.62 to the sales and use tax levied and imposed by the political subdivision.

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 234 Original 2019 Regular Session Ward

Present law provides for three annual sales tax holidays: hurricane preparedness in May, general consumer purchases in August, and Second Amendment in September.

Proposed law expands the general sales tax holiday by one day and moves all three holidays to the last consecutive Friday, Saturday, and Sunday in July.

Present law provides that the general sales tax holiday applies to the first \$2,500 of the purchase price of eligible items, the first \$1,500 of hurricane preparedness supplies, and the entire purchase price of eligible items purchased during the Second Amendment holiday.

Proposed law provides that all three holidays will apply to the first \$2,500 of the purchase price of any eligible items.

Proposed law provides that consumer purchases eligible for the three holidays do not include purchases from remote sellers.

Proposed law authorizes local sales tax authorities to participate in the holiday by ordinance or resolution provided that the secretary of revenue is notified at least 60 days before the beginning of the holiday.

Present law suspends all three sales tax holidays until July 1, 2025.

Proposed law adds the sales tax holidays to the list of currently applicable tax exemptions.

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

(Amends R.S. 47:305.54(B), 305.58(A)(1), (2)(b), and (F), and 305.62(B)(1) and (2); adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P))