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

SB 234 Engrossed DIGEST Ward
2019 Regular Session

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

Present law provides for a state and local sales tax exemption for eligible purchases made during the Second Amendment sales tax holiday, but only for a state sales tax exemption for eligible purchases for the annual and hurricane preparedness holidays.

Proposed law provides a state and local sales tax exemption for eligible purchases for all three sales tax holidays.

Proposed law moves all three holidays to the last consecutive 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 items not purchased from a physical retail location in the state.

Present law includes off-road vehicles, and vessels such as ATVs, airboats, and pirogues used for hunting purchased during the Second Amendment holiday to the list of eligible items.

Proposed law removes purchases of titled vessels and vehicles from the list of eligible items for the Second Amendment 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), (2), and (3); adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.9(D)(34)-(36))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Extends annual sales tax holiday and hurricane preparedness holiday exemptions to local sales tax.
2. Changes the holidays from three to two days.
3. Removes titled vehicles and vessels from eligible purchases for Second Amendment holiday.
4. Adds items not purchased from a physical retail location in the state from the list of eligible items for all three holidays.