

SENATE COMMITTEE AMENDMENTS

2019 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 60 by Representative Jay Morris

AMENDMENT NO. 1

On page 1, line 2, after "To" insert "amend and reenact R.S. 47:305.54(B), 305.58(A)(1), (2)(b), and (F), and 305.62(B)(1), (2), and (3) and" and after "321.1(I)(111)," delete the rest of the line and insert "331(V)(111), and 337.9(D)(34) through (36), relative to"

AMENDMENT NO. 2

On page 1, line 6, after "Section 1." insert "47:305.54(B), 305.58(A)(1), (2)(b), and (F), and 305.62(B)(1), (2), and (3) are hereby amended and reenacted and" and after "321.1(I)(111)," delete the rest of the line and insert "331(V)(111), and 337.9(D)(34) through (36) are"

AMENDMENT NO. 3

On page 2, line 1, after "the" and before "sales" insert "annual"

AMENDMENT NO. 4

On page 2, between lines 3 and 4, insert the following:

§305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

* * *

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

(2) 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 this exemption to the sales and use tax levied and imposed by the political subdivision. To participate in the annual sales tax holiday, the governing authority of the political subdivision shall submit a copy of the ordinance or resolution to the secretary of revenue no later than sixty days before the beginning of the sales tax holiday.

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

(a) Vehicles subject to license and title.

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

(c) Items not purchased from a physical retail location in the state.

(d) Food for home consumption and prescription drugs.

* * *

§305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or supplies; dates; restrictions

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

(2) * * *

(b) For purposes of this Section, "eligible tax exemption period" shall mean purchases of hurricane-preparedness items or supplies during the last weekend in

1 ~~May of each year beginning at 12:01 a.m. on Saturday and ending at 11:59 p.m. on~~
2 ~~Sunday consecutive Saturday and Sunday of July each year.~~

3 * * *

4 F. The provisions of this Section shall not apply to hurricane-preparedness
5 items or supplies ~~sold at any airport, public lodging establishment or hotel,~~
6 ~~convenience store, or entertainment complex~~ not purchased from a physical retail
7 location in the state.

8 * * *

9 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

10 * * *

11 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
12 and use tax levied by the state of Louisiana and its political subdivisions shall not
13 apply to the first two thousand five hundred dollars of the sales price or cost price
14 of any consumer purchases of firearms, ammunition, and hunting supplies that occur
15 each calendar year on the ~~first consecutive Friday through Sunday of September last~~
16 consecutive Saturday and Sunday of July.

17 (2) For purposes of this Section, "consumer purchases" shall mean purchases
18 by individuals of firearms, ammunition, and hunting supplies not for business
19 purposes. Consumer purchases shall not include the purchase of animals for the use
20 of hunting or items not purchased from a physical retail location in the state.

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

28 * * *

29 AMENDMENT NO. 5

30 On page 2, line 12, after "the" and before "sales" insert "annual"

31 AMENDMENT NO. 6

32 On page 2, line 23, after "the" and before "sales" insert "annual"

33 AMENDMENT NO. 7

34 On page 3, line 5, after "the" and before "sales" insert "annual"

35 AMENDMENT NO. 8

36 On page 3, delete lines 8 through 12, and insert the following:

37 * * *

38 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
39 exemptions applicable

40 * * *

41 D. * * *

42 (34) R.S. 47:305.54, "keywords": annual Louisiana sales tax holiday.

43 (35) R.S. 47:305.58, "keywords": annual hurricane preparedness sales tax
44 holiday.

45 (36) R.S. 47:305.62, "keywords": annual Louisiana Second Amendment sales
46 tax holiday.

47 Section 2. This Act shall become effective January 1, 2020."