

ACT No. 16

HOUSE BILL NO. 26

BY REPRESENTATIVES SCHEXNAYDER, ADAMS, BACALA, BISHOP, BOURRIAQUE, BROWN, BRYANT, CARRIER, GARY CARTER, COUSSAN, COX, CREWS, DESHOTEL, DUPLESSIS, EDMONDS, EMERSON, FIRMENT, FREEMAN, GAINES, HUGHES, JAMES, JEFFERSON, MIKE JOHNSON, TRAVIS JOHNSON, JORDAN, LACOMBE, LYONS, MCCORMICK, DUSTIN MILLER, NEWELL, ORGERON, PIERRE, ROMERO, SELDERS, STEFANSKI, THOMPSON, WHITE, AND WILLARD AND SENATOR BARROW

1 AN ACT

2 To enact R.S. 47:302(BB)(113), 305.74, 321(P)(114), 321.1(I)(114), and 331(V)(114),
3 relative to sales and use tax; to establish a sales and use tax holiday for certain
4 purchases; to provide for requirements and limitations; to provide for the
5 effectiveness of the sales and use tax holiday; to provide for an effective date; and
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(113), 305.74, 321(P)(114), 321.1(I)(114), and
9 331(V)(114) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 * * *

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

17 * * *

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____