

2021 Regular Session

HOUSE BILL NO. 6

BY REPRESENTATIVE RISER

TAX/SALES-USE-EXEMPT: Provides for the effectiveness of the annual state sales tax holiday for hurricane-preparedness items or supplies

1 AN ACT

2 To amend and reenact R.S. 47:302(BB)(113), 321(P)(114), 321.1(I)(114), and 331(V)(114)
3 and to repeal R.S. 47:305.74, relative to sales and use tax exemptions; to provide for
4 the effectiveness of the annual sales tax holiday exempting purchases of hurricane-
5 preparedness items or supplies from state sales and use tax; to provide for
6 requirements and limitations; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(113), 321(P)(114), 321.1(I)(114), and 331(V)(114) are
9 hereby amended and reenacted 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 * * *

18 (113) Purchases of tangible personal property ~~pursuant to the sales tax~~
19 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the annual sales tax holiday

1 exempting hurricane-preparedness items or supplies from sales and use tax as
2 provided in R.S. 47:305.58.

3 * * *

4 §321. Imposition of tax

5 * * *

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

11 * * *

12 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~
13 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the annual sales tax holiday
14 exempting hurricane-preparedness items or supplies from sales and use tax as
15 provided in R.S. 47:305.58.

16 * * *

17 §321.1. Imposition of tax

18 * * *

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

24 * * *

25 (114) Purchases of tangible personal property ~~pursuant to the sales tax~~
26 ~~holiday as provided in R.S. 47:305.74~~ which qualify for the annual sales tax holiday
27 exempting hurricane-preparedness items or supplies from sales and use tax as
28 provided in R.S. 47:305.58.

29 * * *

Present law provides for a variety of exemptions and exclusions applicable to state sales and use taxes.

Present law authorizes an annual sales tax holiday, which exempts the first \$1,500 of the sales price of any consumer purchases of hurricane-preparedness items or supplies from state sales and use tax.

Present law provides the holiday occurs during the last weekend in May of each year beginning at 12:01 a.m. on Saturday and ends at 11:59 p.m. on Sunday.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025.

Present law suspends effectiveness of the annual sales tax holiday exemption for purchases of hurricane-preparedness items or supplies through June 30, 2025, thereby making these items subject to state sales and use tax.

Proposed law adds the annual sales tax holiday exemption for purchases of hurricane-preparedness items or supplies to the list of exemptions currently effective through June 30, 2025.

Present law provides for a state sales and use tax exemption on the first \$2,500 of the sales price of any consumer purchases of tangible personal property that occurred on Friday, Nov. 20, 2020, and Saturday, Nov. 21, 2020, to provide tax relief for citizens recovering from Hurricane Laura, Hurricane Delta, and the COVID-19 pandemic.

Proposed law repeals present law.

(Amends R.S. 47:302(BB)(113), 321(P)(114), 321.1(I)(114), and 331(V)(114); Repeals R.S. 47:305.74)