SLS 23RS-159

ORIGINAL

2023 Regular Session

SENATE BILL NO. 56

BY SENATOR CATHEY

TAX EXEMPTIONS. Reinstates the Second Amendment sales tax holiday. (7/1/23)

1	AN ACT
2	To enact R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120), relative to
3	state sales and use tax exemptions; to reinstate the Second Amendment sales tax
4	holiday; to exempt the sale of firearms, ammunition, and hunting supplies from state
5	sales and use tax; to provide for an effective date; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120) are
8	hereby enacted to read as follows:
9	§302. Imposition of tax
10	* * *
11	BB. Notwithstanding any other provision of law to the contrary, including but
12	not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
13	through June 30, 2025, there shall be no exemptions and no exclusions to the tax
14	levied pursuant to the provisions of this Section, except for the retail sale, use,
15	consumption, distribution, or storage for use or consumption of the following:
16	* * *
17	(119) Eligible purchases made during the Second Amendment sales tax

Page 1 of 3 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	holiday as provided in R.S. 47:305.62.
2	* * *
3	§321. Imposition of tax
4	* * *
5	P. Notwithstanding any other provision of law to the contrary, including but
6	not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
7	through June 30, 2025, there shall be no exemptions and no exclusions to the tax
8	levied pursuant to the provisions of this Section, except for the retail sale, use,
9	consumption, distribution, or storage for use or consumption of the following:
10	* * *
11	(120) Eligible purchases made during the Second Amendment sales tax
12	holiday as provided in R.S. 47:305.62.
13	* * *
14	§321.1. Imposition of tax
15	* * *
16	I. Notwithstanding any other provision of law to the contrary, including but
17	not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
18	through June 30, 2025, there shall be no exemptions and no exclusions to the tax
19	levied pursuant to the provisions of this Section, except for the retail sale, use,
20	consumption, distribution, or storage for use or consumption of the following:
21	* * *
22	(120) Eligible purchases made during the Second Amendment sales tax
23	holiday as provided in R.S. 47:305.62.
24	* * *
25	§331. Imposition of tax
26	* * *
27	V. Notwithstanding any other provision of law to the contrary, including but
28	not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
29	through June 30, 2025, there shall be no exemptions and no exclusions to the tax

Page 2 of 3 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

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	(120) Eligible purchases made during the Second Amendment sales tax
5	holiday as provided in R.S. 47:305.62.
6	* * *
7	Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor
8	and subsequently approved by the legislature, this Act shall become effective on July 1,
9	2023, or the day following such approval by the legislature whichever is later.

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

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DIGEST 2023 Regular Session

Cathey

<u>Present law</u> (R.S. 47:305.62) establishes the Annual Louisiana Second Amendment Weekend Holiday exempting the sale of eligible firearms, ammunition, and hunting supplies from state sales and use tax on the first weekend of September.

Present law suspends the Second Amendment state sales tax holiday until July 1, 2025.

<u>Proposed law</u> adds the Second Amendment state sales tax holiday to the list of currently applicable tax exemptions.

Effective July 1, 2023.

SB 56 Original

(Adds R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120))