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

DIGEST

SB 56 Engrossed 2023 Regular Session Cathey

Present law (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.

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

Effective July 1, 2023.

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