

**SENATE SUMMARY OF HOUSE AMENDMENTS**

**SB 56**

**2023 Regular Session**

**Cathey**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**  
TAX EXEMPTIONS. Reinstates the Second Amendment sales tax holiday.(7/1/23)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Provides hunting supplies shall not include the purchase of animal feed. float tubes, off-road vehicles such as ATVs or vessels such as airboats.
2. Imposes sales tax during the Second Amendment sales tax holiday upon all purchases that are not defined as hunting supplies.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

DIGEST

SB 56 Engrossed

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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.

Proposed law provides hunting supplies shall not include the purchase of animal feed. float tubes, off-road vehicles such as ATVs or vessels such as airboats.

Proposed law imposes sales tax during the Second Amendment sales tax holiday upon all purchases that are not defined as hunting supplies.

Effective July 1, 2023.

(Amends R.S. 47:305.62(B)(3); Adds R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120))

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