

Regular Session, 2014

HOUSE BILL NO. 981

BY REPRESENTATIVE GAINES

AN ACT

To enact R.S. 47:337.10.1, relative to the parish of St. John the Baptist; to provide relative to political subdivisions within the parish; to provide relative to the sales and use taxes levied by the political subdivisions; to authorize the governing authority of the parish and of any such political subdivision to establish sales tax holidays; to authorize the governing authorities to exempt purchases of tangible personal property from sales and use taxes during any such holiday; to provide limitations; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.10.1 is hereby enacted to read as follows

§337.10.1. Sales tax holidays; local sales tax exemptions; St. John the Baptist Parish

A.(1) Notwithstanding any other provision of law to the contrary, the governing authority of St. John the Baptist Parish and of any political subdivision within the parish may establish, by ordinance or resolution, annual sales tax holidays, during which time the political subdivision may exempt, from the sales and use tax levied by any such political subdivision, purchases of tangible personal property within the political subdivision.

(2) Any annual sales tax holiday established pursuant to the provisions of this Section shall be held only at the same time and for the same duration as an annual state sales tax holiday established by the state of Louisiana pursuant to

1 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 or any other
2 applicable provision of law providing for an annual state sales tax holiday.

3 B. The governing authority of a political subdivision shall exempt, during
4 an annual sales tax holiday established pursuant to the provisions of this Section,
5 only the same purchases of tangible personal property that are eligible for an
6 exemption from the sales and use tax levied by the state of Louisiana during an
7 annual state sales tax holiday, and any such exemption provided by a political
8 subdivision shall be in the same amount of the sales price or cost price as an
9 exemption provided for during an annual state sales tax holiday.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____