

2019 Regular Session

HOUSE BILL NO. 60

BY REPRESENTATIVES JAY MORRIS, ABRAMSON, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BISHOP, BOURRIAQUE, CHAD BROWN, TERRY BROWN, CARMODY, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CREWS, DEVILLIER, DWIGHT, EDMONDS, FALCONER, FOIL, GAROFALO, GISCLAIR, GUINN, LANCE HARRIS, HODGES, HOFFMANN, HOLLIS, HORTON, HOWARD, JACKSON, JAMES, JEFFERSON, MIKE JOHNSON, LACOMBE, LARVADAIN, LYONS, MACK, MARCELLE, MCFARLAND, MOORE, JIM MORRIS, NORTON, PUGH, SCHEXNAYDER, SEABAUGH, STAGNI, THOMAS, TURNER, WHITE, AND WRIGHT AND SENATOR RISER

TAX/SALES-USE-EXEMPT: Provides for the effectiveness of certain sales and use tax holidays

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111), relative to
3 sales and use tax; to provide for the effectiveness of certain annual sales and use tax
4 holidays; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:302(BB)(110), 321(P)(111), 321.1(D)(111), and 331(V)(111) are
7 hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

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

15 * * *

1 (110) Purchases which qualify for the sales tax holidays as provided in R.S.

2 47:305.54, 305.58, and 305.62.

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 (111) Purchases which qualify for the sales tax holidays as provided in R.S.

13 47:305.54, 305.58, and 305.62.

14 * * *

15 §321.1. Imposition of tax

16 * * *

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

22 * * *

23 (111) Purchases which qualify for the sales tax holidays as provided in R.S.

24 47:305.54, 305.58, and 305.62.

25 * * *

26 §331. Imposition of tax

27 * * *

28 V. Notwithstanding any other provision of law to the contrary, including but
29 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,

1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
2 levied pursuant to the provisions of this Section, except for the retail sale, use,
3 consumption, distribution, or storage for use or consumption of the following:

4 * * *

5 (111) Purchases which qualify for the sales tax holidays as provided in R.S.
6 47:305.54, 305.58, and 305.62.

7 * * *

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 60 Reengrossed

2019 Regular Session

Jay Morris

Abstract: Reinstates the effectiveness of the Annual La. Second Amendment Weekend sales tax holiday for all state sales and use tax levies.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

- R.S. 47:302 - 2%
- R.S. 47:321 - 1%
- R.S. 47:321.1 - .45%
- R.S. 47:331 - .97%
- R.S. 51:1286 - .03%

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

Present law authorizes a state sales and use tax holiday for the first \$2,500 of the sales price of consumer purchases of tangible personal property occurring on the first consecutive Friday and Saturday in August.

Present law authorizes an annual state and local sales tax holiday, known as the Annual La. Second Amendment Weekend Holiday, for the cost price of consumer purchases of firearms, ammunition, and hunting supplies occurring on the first Friday through Sunday in September.

Present law authorizes an annual state sales tax holiday for hurricane-preparedness items or supplies, for the first \$1,500 of the sales price of purchases of hurricane-preparedness items as described in the statute, occurring on the last Saturday and Sunday of May.

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 Louisiana Sales Tax Holiday, Annual La. Second Amendment Weekend sales tax holiday, and the annual sales tax holiday weekend for hurricane-preparedness items from all state sales and use tax levies through June 30, 2025, thereby making these items subject to state sales and use tax.

Proposed law adds purchases which qualify for the Annual Louisiana Sales Tax Holiday, Annual La. Second Amendment Weekend sales tax holiday, and the annual sales tax holiday weekend for hurricane-preparedness items to the list of exemptions currently effective through June 30, 2025.

Effective upon the signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add the annual sales tax holiday weekend that occurs in the first consecutive weekend in August and the annual sales and use tax holiday that occurs in the last weekend in May to the list of sales and use tax exemptions given effect through June 30, 2025.

The House Floor Amendments to the engrossed bill:

1. Technical amendments.