

2017 Regular Session

HOUSE BILL NO. 635

BY REPRESENTATIVE IVEY

TAX/SALES-USE-EXEMPT: Provides with respect to sales tax holidays

1 AN ACT

2 To amend and reenact R.S. 47:305.54(B), and to repeal R.S. 47:305.58 and 305.62, relative
3 to sales and use taxes; to provide with respect to sales tax holidays from taxes
4 imposed by the state and other taxing authorities; to provide for applicability and
5 limitations; to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.54(B) is hereby amended and reenacted to read as follows:

8 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

9 * * *

10 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
11 tax levied by the state of Louisiana and ~~its political subdivisions whose boundaries~~
12 ~~are coterminous with those of the state~~ any other taxing authority shall not apply to
13 the first two thousand five hundred dollars of the sales price or cost price of any
14 consumer purchases of tangible personal property that occur on the first consecutive
15 Friday and Saturday of August each year.

16 (2) For purposes of this Section, "consumer purchases" shall mean purchases
17 of items of tangible personal property other than ~~vehicles subject to license and title.~~
18 ~~Consumer purchases shall not include the purchase of meals furnished for~~
19 consumption on the premises where purchased, including to-go orders.

20 * * *

1 Section 2. R.S. 47:305.58 and 305.62 are hereby repealed in their entirety.

2 Section 3. This Act shall become effective on July 1, 2017.

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 635 Original

2017 Regular Session

Ivey

Abstract: Extends the Annual Sales Tax Holiday that occurs in August to apply to the taxes of taxing authorities other than the state and includes certain vehicles as an eligible purchase; further, repeals the hurricane-preparedness and Second Amendment Weekend sales tax holidays.

Present law provides for the Annual Sales Tax Holiday during the first consecutive Friday and Saturday of Aug. each year, to exempt consumer purchases of eligible tangible personal property of up to \$2,500 from state sales and use taxes. Ineligible purchases are those for a motor vehicle subject to license and title, and restaurant meals.

Proposed law changes present law by extending the holiday to sales taxes imposed by any taxing authority, and by including vehicles subject to license and title as eligible purchases.

Present law provides for a Second Amendment Weekend sales tax holiday from the first consecutive Friday through Sunday of Sept. each year to exempt state and local sales and use tax for all consumer purchases of firearms, ammunition, and hunting supplies.

Proposed law repeals present law.

Present law provides for an annual sales tax holiday during the last weekend in May of each year (Saturday and Sunday), to exempt consumer purchases of hurricane-preparedness items eligible tangible personal property of up to \$1,500 from state sales and use taxes.

Proposed law repeals present law.

Effective July 1, 2017.

(Amends R.S. 47:305.54(B); Repeals R.S. 47:305.58 and 305.62)