

2018 First Extraordinary Session

HOUSE BILL NO. 24

BY REPRESENTATIVE SMITH

TAX/SALES-USE, STATE: Repeals the state sales tax holidays (Item #7)

1 AN ACT

2 To repeal R.S. 47:305.54, 305.58, and 305.62, relative to state sales and use tax; to repeal

3 certain state sales and use tax holidays.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 47:305.54, 305.58, 305.62 are hereby repealed in their entirety.

6 Section 2. This Act shall become effective on July 1, 2018; if vetoed by the governor

7 and subsequently approved by the legislature, this Act shall become effective on July 1,

8 2018, or on the day following such approval by the legislature, whichever is later.

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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)]

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HB 24 Original                      2018 First Extraordinary Session                      Smith

**Abstract:** Repeals the Annual La. Sales Tax Holiday, the annual sales tax holiday for hurricane preparedness items or supplies, and the Annual La. Second Amendment Weekend Holiday.

Present law establishes the La. Annual Sales Tax Holiday where the first \$2,500 of the sales price of tangible personal property shall not apply to state sales and use tax. The date for the holiday is the first consecutive Friday and Saturday of August each year. Present law further provides for administration of these provisions.

Proposed law repeals present law.

Present law establishes an annual sales tax holiday for hurricane-preparedness items or supplies during which the first \$1,500 of the sales price of eligible tangible personal property shall not apply to state sales and use tax. Eligible items include hurricane-preparedness items such as portable self-powered light sources, batteries, fuel tanks, portable radios, food storage coolers, and blue ice products. The date for the holiday is the last

weekend in May of each year. Present law further provides for administration of these provisions.

Proposed law repeals present law.

Present law establishes the La. Second Amendment Weekend Holiday where all sales of firearms, ammunition, and hunting supplies are exempt from state sales and use tax. The date for the holiday is the first consecutive Friday through Sunday of Sept. each year. Eligible items include a variety of firearms, off-road vehicles, airboats, animal feed, clothing and footwear, knives, blinds, optics, archery supplies, and other items. Present law further provides for administration of these provisions.

Proposed law repeals present law.

Effective July 1, 2018.

(Repeals R.S. 47:305.54, 305.58, and 305.62)