SLS 17RS-46 ORIGINAL

2017 Regular Session

SENATE BILL NO. 22

BY SENATOR PEACOCK

TAX/TAXATION. Provides for items eligible for the 2^{nd} Amendment Sale Tax Holiday. (gov sig)

1	AN ACT				
2	To amend and reenact R.S. 47:305.62(B) and (C)(1), relative to the Annual Louisiana				
3	Second Amendment Weekend Holiday; to provide for items eligible for the holiday;				
4	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. 47:305.62(B) and (C)(1) are hereby amended and reenacted to read				
7	as follows:				
8	§305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday				
9	A. * * *				
10	B.(1) Notwithstanding any other provisions of law to the contrary, the sales				
11	and use tax levied by the state of Louisiana and its political subdivisions shall not				
12	apply to the sales price or cost price of any consumer purchases of firearms,				
13	ammunition, and hunting archery supplies that occur each calendar year on the first				
14	consecutive Friday through Sunday of September.				
15	(2) For purposes of this Section, "consumer purchases" shall mean purchases				
16	by individuals of firearms, ammunition, and hunting archery supplies not for				
17	business purposes. Consumer purchases shall not include the purchase of animals for				

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(3) For the purposes of this Section, "hunting archery supplies" shall mean
purchases bows, arrows, broadheads, arrow quivers, arrow rests, bow cases, bow
sights, bow releases, bow stabilizers, and knives manufactured and marketed
as being primarily for use in hunting of any tangible personal property for the use
of hunting, including but not limited to archery, off-road vehicles, and vessels such
as ATVs, airboats, and pirogues, accessories, animal feed, apparel, shoes, bags, float
tubes, binoculars, tools, firearm and archery cases, firearm and archery accessories,
range finders, knives, decoys, treestands, blinds, chairs, optics, hearing protection
and enhancements, holsters, belts, slings and miscellaneous gear.

- (4) For purposes of this Section, "firearms" shall mean a shotgun, rifle, pistol, revolver, or other handgun and shall include firearm cases, locks, components, holsters, sights, scopes, and mounts.
- C. This provision will apply if and only if during the time period provided for in Paragraph (B)(1) of this Section, one of the following occurs:
- (1) Title to or possession of firearms, ammunition, and hunting archery supplies are transferred from a selling dealer to a purchaser.

* * *

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

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST
SB 22 Original 2017 Regular Session

Peacock

<u>Present law</u> provides for a Second Amendment sales tax holiday during which purchases of firearms, ammunition, and hunting supplies are exempt from state and local sales and use tax.

<u>Present law</u> includes off-road vehicles and boats used for hunting and other hunting supplies among the items that are eligible for the Second Amendment sales tax holiday.

<u>Proposed law</u> limits the Second Amendment holiday to firearms, ammunition, and archery supplies and removes hunting supplies from the items eligible for the exemption during the holiday.

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

(Amends R.S. 47:305.62(B) and (C)(1))