

SENATE BILL NO. 56

BY SENATOR CATHEY AND REPRESENTATIVES ECHOLS, GAROFALO AND THOMPSON

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AN ACT

To amend and reenact R.S. 47:305.62(B)(3) and to enact R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120), relative to state sales and use tax exemptions; to provide with respect to the annual Second Amendment sales tax holiday; to exclude purchases of certain items from qualifying for the sales tax holiday; to reinstate the Second Amendment sales tax holiday; to exempt the sale of firearms, ammunition, and hunting supplies from state sales and use tax; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S.47:305.62(B)(3) is hereby amended and reenacted and R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120) are hereby enacted to read as follows:

§302. Imposition of tax

* * *

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

* * *

(119) Eligible purchases made during the Second Amendment sales tax holiday as provided in R.S. 47:305.62.

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§305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

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B.

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(3) For the purposes of this Section, "hunting supplies" shall mean purchases 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. **Hunting supplies shall not include the purchase of animal feed, float tubes, off-road vehicles such as ATVs or vessels such as airboats.**

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§321. Imposition of tax

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

* * *

(120) Eligible purchases made during the Second Amendment sales tax holiday as provided in R.S. 47:305.62.

* * *

§321.1. Imposition of tax

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

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(120) Eligible purchases made during the Second Amendment sales tax holiday as provided in R.S. 47:305.62.

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§331. Imposition of tax

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

* * *

(120) Eligible purchases made during the Second Amendment sales tax holiday as provided in R.S. 47:305.62.

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Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2023, or the day following such approval by the legislature whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____