

2017 Regular Session

SENATE BILL NO. 22

BY SENATOR PEACOCK

TAX/TAXATION. Provides for items eligible for the 2nd 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~~

Present law 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.

Proposed law 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))