

2019 Regular Session

HOUSE BILL NO. 88

BY REPRESENTATIVE MARCELLE

TAX/SALES-USE-EXEMPT: Provides for the effectiveness of certain sales and use tax holidays

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111); relative to
3 sales and use tax; to provide for the effectiveness of certain annual sales and use tax
4 holidays; 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. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111) are
7 hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

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

15 * * *

16 (110) Sales tax holidays as provided in R.S. 47:305.54 and 305.58.

17 * * *

18 §321. Imposition of tax

19 * * *

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

6 * * *

7 (111) Sales tax holidays as provided in R.S. 47:305.54 and 305.58.

8 * * *

9 §321.1. Imposition of tax

10 * * *

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

16 * * *

17 (111) Sales tax holidays as provided in R.S. 47:305.54 and 305.58.

18 * * *

19 §331. Imposition of tax

20 * * *

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

26 * * *

27 (111) Sales and use tax holidays as provided in R.S. 47:305.54 and 305.58.

28 * * *

29 Section 2. This Act shall become effective on July 1, 2019.

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 88 Original

2019 Regular Session

Marcelle

Abstract: Reinstates the effectiveness of the annual sales tax holiday occurring in August and the annual sales tax holiday for hurricane-preparedness items and supplies occurring in May.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

- R.S. 47:302 - 2%
- R.S. 47:321 - 1%
- R.S. 47:321.1 - .45%
- R.S. 47:331 - .97%
- R.S. 51:1286 - .03%

Present law authorizes a state sales and use tax holiday for the first \$2,500 on the sales price of consumer purchases of tangible personal property occurring on the first consecutive Friday and Saturday in August. Present law further authorizes an annual state sales and use tax holiday for the first \$1,500 on the sales price of purchases of hurricane-preparedness items or supplies occurring on the last weekend in May.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025, including the sales tax holidays in present law.

Proposed law changes present law by adding the sales and use tax holidays in present law occurring in August and May of each year to the list of exemptions that are effective through June 30, 2025.

Effective July 1, 2019.

(Adds R.S. 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111))