SLS 17RS-46 **ENGROSSED**

2017 Regular Session

SENATE BILL NO. 22

BY SENATOR PEACOCK

TAX/TAXATION. Provides for items eligible for the 2nd Amendment Sales Tax Holiday. (8/1/17)

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 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 supplies not for business
17	purposes. Consumer purchases shall not include the purchase of animals for the use

SLS 17RS-46

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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 apparel, archery supplies, bows,			
broadheads, arrow quivers, arrow rests, bow cases, bow sights, bow releases,			
bow stabilizers, binoculars, firearm and archery accessories, hearing protection			
and enhancement, belts, slings, and knives manufactured and marketed			
primarily for use in hunting.			
(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 supplies are			
transferred from a selling dealer to a purchaser.			

The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

Section 2. This Act shall become effective August 1, 2017.

DIGEST

SB 22 Engrossed

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.

Proposed law limits the Second Amendment holiday to firearms, ammunition, and hunting

Page 2 of 3

Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

supplies.

<u>Present law</u> defines "hunting supplies" to 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.

<u>Proposed law</u> redefines "hunting supplies" to mean hunting apparel, archery supplies, bows, broadheads, arrow quivers, arrow rests, bow cases, bow sights, bow releases, bow stabilizers, binoculars, firearm and archery accessories, hearing protection and enhancement, belts, slings, and knives manufactured and marketed primarily for use in hunting.

Effective August 1, 2017.

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

Summary of Amendments Adopted by Senate

<u>Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill</u>

- 1. Expands the applicability of the bill from archery supplies to hunting supplies.
- 2. Redefines hunting supplies.
- 3. Changes effective date.