

Regular Session, 2013

HOUSE BILL NO. 468

BY REPRESENTATIVE BARRAS

TAX/SALES-USE-EXEMPT: Authorizes purchases of certain custom items to be eligible for the Annual Louisiana Second Amendment Weekend Holiday under certain circumstances

1 AN ACT

2 To amend and reenact R.S. 47:305.62(C)(4), relative to sales and use tax exemptions; to
3 authorize certain consumer purchases to qualify for the Annual Louisiana Second
4 Amendment Weekend Holiday; to provide for certain requirements; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.62(C)(4) is hereby amended and reenacted to read as follows:

8 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

9 * * *

10 C. This provision will apply if and only if during the time period provided
11 for in Paragraph (B)(1) of this Section, one of the following occurs:

12 * * *

13 (4) The customer orders and pays for an eligible item and the selling dealer
14 accepts the order for immediate shipment, even if delivery is made after the time
15 period provided for in Paragraph (B)(1) of this Section, provided that the customer
16 has not requested delayed shipment. If the eligible item under the provisions of this
17 Paragraph is a custom item that must be made according to either the customer or
18 manufacturer's specifications, the purchase of such item shall qualify for the sales tax
19 holiday provided for in this Section regardless of when the eligible item is delivered,

