

2017 Regular Session

SENATE BILL NO. 22

BY SENATOR PEACOCK

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



supplies.

Present law 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.

Proposed law 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

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

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