

2023 Regular Session

SENATE BILL NO. 56

BY SENATOR CATHEY

TAX EXEMPTIONS. Reinstates the Second Amendment sales tax holiday. (7/1/23)

1 AN ACT

2 To enact R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120), relative to  
3 state sales and use tax exemptions; to reinstate the Second Amendment sales tax  
4 holiday; to exempt the sale of firearms, ammunition, and hunting supplies from state  
5 sales and use tax; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120) are  
8 hereby enacted to read as follows:

9 §302. Imposition of tax

10 \* \* \*

11 BB. 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 **(119) Eligible purchases made during the Second Amendment sales tax**

1           **holiday as provided in R.S. 47:305.62.**

2   \*           \*           \*

3           §321. Imposition of tax

4   \*           \*           \*

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

10   \*           \*           \*

11   **(120) Eligible purchases made during the Second Amendment sales tax**  
12           **holiday as provided in R.S. 47:305.62.**

13   \*           \*           \*

14           §321.1. Imposition of tax

15   \*           \*           \*

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

21   \*           \*           \*

22   **(120) Eligible purchases made during the Second Amendment sales tax**  
23           **holiday as provided in R.S. 47:305.62.**

24   \*           \*           \*

25           §331. Imposition of tax

26   \*           \*           \*

27   V. Notwithstanding any other provision of law to the contrary, including but  
28           not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
29           through June 30, 2025, there shall be no exemptions and no exclusions to the tax

1 levied pursuant to the provisions of this Section, except for the retail sale, use,  
 2 consumption, distribution, or storage for use or consumption of the following:

3 \* \* \*

4 **(120) Eligible purchases made during the Second Amendment sales tax**  
 5 **holiday as provided in R.S. 47:305.62.**

6 \* \* \*

7 Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor  
 8 and subsequently approved by the legislature, this Act shall become effective on July 1,  
 9 2023, or the day following such approval by the legislature whichever is later.

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Curry Lann.

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DIGEST

SB 56 Engrossed

2023 Regular Session

Cathey

Present law (R.S. 47:305.62) establishes the Annual Louisiana Second Amendment Weekend Holiday exempting the sale of eligible firearms, ammunition, and hunting supplies from state sales and use tax on the first weekend of September.

Present law suspends the Second Amendment state sales tax holiday until July 1, 2025.

Proposed law adds the Second Amendment state sales tax holiday to the list of currently applicable tax exemptions.

Effective July 1, 2023.

(Adds R.S. 47:302(BB)(119), 321(P)(120), 321.1(I)(120), and 331(V)(120))