

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**

