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Louisiana Second Amendment Sales Tax Holiday Still in Effect for Local Sales Taxes

August 22, 2019

La. R.S. 47:305.62 creates the Annual Louisiana Second Amendment Weekend Holiday exemption, exempting from sales tax sales of firearms, ammunition, and hunting supplies that occur each calendar year on the first consecutive Friday through Sunday of September.

Act 1 of the Louisiana Legislature's Third Extraordinary Session of 2018 ("Act 1") addressed the application of certain sales and use tax exemptions and exclusions found in Louisiana law through June 30, 2025. Specifically, for each respective levy of state sales and use tax (La. R.S. 47:302 (2%); La. R.S. 47:321 (1%); La. R.S. 47:331 (1%); and La. R.S. 47:321.1 (.45%)), Act 1 provides, in pertinent part:

"Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following..." (Emphasis added)

Each respective subsection then identifies the specific exemptions and exclusions by description and law citation that will be operable during the period, and no others. Although not expressly called a suspension of all other exemptions and exclusions, the net effect of Act 1 is that all non-identified exemptions and exclusions are suspended through 6/30/25.

La. R.S. 47:305.62 (Annual Louisiana Second Amendment Weekend Holiday exemption) is not contained in the list of identified exemptions and exclusions in Act 1. This means that in effect, for each of the four state sales tax impositions, the Second Amendment Holiday is suspended and will not be operable or in effect from 7/1/18 through 6/30/25. See LDR Revenue Bulletin 18-020.

Local sales tax levies, however, are imposed by local ordinances or resolutions. Act 1 does not address or reference any local ordinance or resolution levying sales tax or any applicability of exemptions/exclusions thereto. Therefore the Act 1 exemption suspensions had no impact on the La. R.S. 47:305.62 exemption as it relates to local sales taxes, meaning the Second Amendment Holiday exemption still applies to local sales tax levies. Therefore while the sales of the items listed in La. R.S. 47:305.62 are subject to state sales tax through 6/30/25, they are still exempt from local sales and use tax. The Legislature may suspend an exemption or exclusion at the state level but not the local level and not run afoul of any uniformity requirements found in the Louisiana Constitution. See *BP Oil Co. v. Plaquemines Parish Government*, 93-CA-1109 (La. 1/27/1995), 651 So. 2d 1322.

The Uniform Local Sales Tax Board is issuing this informal policy advice as a reminder so that the Annual Louisiana Second Amendment Weekend Holiday exemption on local sales taxes may be applied uniformly statewide by dealers, taxpayers, and collectors. If you would like additional information or have any questions, please do not hesitate to contact Roger Bergeron, Executive Director of the Louisiana Uniform Local Sales Tax Board.

Promoting uniformity and efficiency of imposition, collection, and administration of local sales and use taxes.

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