



LOUISIANA UNIFORM LOCAL SALES TAX BOARD

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

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, which this year falls on September 4-6, 2020.

In 2018, the Louisiana Legislature suspended the application of certain sales and use tax exemptions and exclusions found in Louisiana law through June 30, 2025. Specifically, each respective statute levying a 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%)), was amended to identify the specific exemptions and exclusions that will be operable through June 30, 2025, and no others.¹ The net effect of the 2018 statutory amendments is that all non-identified exemptions and exclusions are suspended through June 30, 2025.

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 exemption for the Second Amendment Holiday is suspended and will not be operable or in effect from July 1, 2018 through June 30, 2025. See LDR Revenue Bulletin 18-020.

Local sales tax levies, however, are imposed by local ordinances or resolutions. The 2018 statutory amendments by the Louisiana Legislature suspending certain sales and use tax exemptions and exclusions did not address or reference any local ordinance or resolution levying sales tax or any applicability of exemptions or exclusions thereto. Therefore the 2018 statutory amendments and resulting exemption and exclusion 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 June 30, 2025, they are still exempt from local sales and use tax on the sales tax holiday identified therein. 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 at rogerb@localtaxboard.com.

¹ See La. R.S. 47:302(BB); La. R.S. 47:321(P); La. R.S. 47:321.1(I); and La. R.S. 47:331(V).