

Revenue Information Bulletin No. 14-018
August 27, 2014
Sales Tax

**2014 Annual Louisiana Second Amendment Weekend Sales Tax Holiday Scheduled Friday,
September 5, through Sunday, September 7**

Louisiana Revised Statute 47:305.62, the “Annual Louisiana Second Amendment Weekend Holiday Act” provides a state and local sales and use tax exemption on any consumer purchase of firearms, ammunition, and hunting supplies. This exemption does not apply to business or commercial purchases.

The 2014 holiday will begin on Friday, September 5, at 12:01 a.m. and will end at midnight on Sunday, September 7, 2014.

Purchases Eligible for Exemption

The exemption will apply statewide to all consumer purchases of firearms, ammunition and hunting supplies. Firearms eligible for the sales tax exemption include shotguns, rifles, pistols, revolvers, or other handguns, which may be legally sold or purchased in Louisiana. Ammunition fired from a gun or firearm is eligible for the tax exemption. Hunting supplies which are used and designed for hunting are eligible for the exemption and include the following:

- archery items such as bows, crossbows, arrows, quivers and shafts;
- off-road vehicles including all-terrain vehicles designed and intended primarily for hunting. The exemption does not apply to golf carts, go-carts, dirt bikes, mini-bikes, motorcycles, tractors, motor vehicles which may be legally driven on the streets and highways of Louisiana, or heavy equipment such as cranes, forklifts, backhoes and bulldozers;
- vessels such as airboats and pirogues designed and intended for hunting;
- accessories designed for hunting;
- animal feed manufactured and marketed for consumption primarily by game, which can be legally hunted. This does not include food for animals kept as pets;
- apparel including safety gear, camouflage clothing, jackets, hats, gloves, mittens, face masks, and thermal underwear manufactured and marketed as being primarily for wear or use while hunting;
- hunting shoes or boots designed for hunting;
- bags to carry game or hunting gear;
- float tubes if purchased to be used for hunting;
- binoculars if purchased to be used for hunting;

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- tools manufactured and marketed as being primarily for use in hunting;
- firearm and archery cases;
- firearm and archery accessories;
- range finders;
- knives manufactured and marketed as being primarily for use in hunting. This excludes the purchase of knives by an individual for household, business, or other recreational uses;
- decoys;
- tree stands;
- blinds;
- chairs to be used for hunting. This excludes an individual's purchase of chairs or other furniture for household, business, or other recreational uses;
- optics such as rifle scopes and impact resistant glasses for shooting;
- hearing protection gear and enhancements;
- holsters;
- belts that are manufactured and marketed as being primarily for use in hunting;
- slings; and
- miscellaneous gear manufactured and marketed as being primarily for use in hunting. This includes other hunting-related gear or supplies not previously listed. This excludes the purchase of toy guns and vessels. Off-road vehicles utilized as children's toys are also excluded.

Purchases That Are Not Eligible for Exemption

Consumer purchases do not include the purchase of animals, such as dogs. Hunting supplies do not include the purchase of toy guns and vessels or off-road vehicles utilized as children's toys. Firearms other than those listed are not eligible for the exemption. Purchases made by a business or for business purposes are not eligible for the sales tax exemption.

Conditions for Exemption

The following activities will be eligible for the sales tax exemption during the three days of the sales tax holiday:

- buying and accepting delivery of tangible personal property;
- placing tangible personal property on layaway; and
- making final payment on tangible personal property previously placed on layaway; or ordering tangible personal property, even if delivery must be delayed, provided that the customer has not requested delayed shipment.

Special Provisions

The Act provides that:

- Purchases made during the holiday with “rain checks” issued before the three day holiday are eligible for the exemption, but purchases after the holiday with “rain checks” issued during the holiday are not eligible for the exemption.
- Orders for immediate shipment are eligible for exemption, even if the shipment is after the holiday, provided that the customer does not request delayed shipment.
- When a customer purchases an eligible item during the three day holiday, returns it without additional cash consideration after the three day holiday and exchanges it for an essentially identical item of different size, caliber, color or other feature, then it will be eligible for the exemption.
- When a customer purchases an item eligible for the sales tax exemption during the three day holiday, returns it after the sales tax holiday and then receives credit on the purchase of a different item, the sales tax is due on the purchase of the new item.
- For a sixty day period after the holiday, dealers who issue a refund or credit for the return of merchandise that was eligible for the sales tax exemption during the three day holiday can issue a refund or credit for the state and local sales tax, only if the customer returning the consumer purchase has a receipt or other documentation proving that the sales tax was actually paid on the original purchase.

Cash Register Reprogramming Credit

Act 386 of the 1990 Regular Session of the Louisiana Legislature provides that dealers who incur costs to reprogram cash registers, including computer programming, as a result of a change in the state sales and use tax rate or base shall be allowed credits on their sales tax returns of up to \$25 for each cash register reprogrammed. Dealers are allowed to claim credit only for reprogramming costs invoiced to them by external providers of services, but not for internal reprogramming services rendered within their businesses by such internal persons as owners, officers, partners, or employees.

Dealers whose point-of-sale cash registers are controlled from host computers can deduct the costs invoiced by external service providers to reprogram tax rate or base information in those computers, not to exceed \$25 times the number of cash registers controlled from the host computers. For example, a dealer or merchant whose host computer controls 20 point-of-sale cash registers can claim credit for up to \$500 in charges for reprogramming services associated with a change in the state sales tax rate or base.

Dealers who do not use point-of-sale cash registers, but who instead issue printed or electronic invoices on which the invoiced tax amounts are determined from tax rate or base information housed in their computers, can deduct up to \$25 in external reprogramming costs for each computer that must be reprogrammed because of a change in the state sales tax rate or base. The credit is deductible on Line 12A of the state sales and use tax return (R-1029). Copies of invoices from external service providers must be attached to the tax return to support the amount of credit

claimed. More detailed information about the cash register reprogramming credit is available in Revenue Information Bulletin No. 03-009 on the Department's website, <http://www.revenue.louisiana.gov/forms/lawspolicies/RIB03009.pdf>

Return Filing Procedures

Retailers should report exempt sales on Line 24 of the state sales and use tax return (R-1029).

Questions concerning this matter can be directed to the Policy Information Center at 1-855-307-3893 Option 4 or via email at Policy@la.gov.

Tim Barfield

Secretary