

Revenue Information Bulletin

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Sales Tax

**Annual Louisiana Sales Tax Holiday for Hurricane Preparedness Supplies
Scheduled Saturday, May 27, through Sunday, May 28, 2017**

The 2017 state sales tax holiday for the purchase of hurricane preparedness items and supplies begins at 12:01 a.m. on Saturday, May 27 and ends at 11:59 p.m. on Sunday, May 28. This sales tax holiday applies only to state sales taxes as provided by [Louisiana Revised Statute 47:305.58](#)

Changes to the Louisiana Hurricane Preparedness Sales Tax Holiday Beginning July 1, 2016

Beginning July 1, 2016, through June 30, 2018, eligible purchases of hurricane preparedness items and supplies during the sales tax holiday are partially exempt from state sales tax. Due to Acts 25 and 26 of the 2016 First Extraordinary Session of the Louisiana Legislature, eligible purchases of tangible personal property made during the 2017 Hurricane Prepared Sales Tax Holiday receive a two-percent (2%) exemption from state sales tax, meaning eligible purchases are subject to only three percent (3%) state sales tax. For information on the applicable state sales tax rate, please see [R-1002A - Acts 25 and 26 Taxable Rate of Transactions for Exemptions and Exclusions](#).

This sales tax holiday does not apply to local sales tax, as provided in La. R.S.47:337.8(B)(1).

Purchases Eligible for Exemption

During the two-day annual state sales tax holiday, tax-free purchases are authorized on the first \$1,500 of the sales price of each of the following items:

- Any portable self-powered light source, including candles, flashlights and other articles of property designed to provide light;
- Any portable self-powered radio, two-way radio, or weather band radio;
- Any tarpaulin or other flexible waterproof sheeting;
- Any ground anchor system or tie-down kit;
- Any gas or diesel fuel tank;
- Any package of AAA-cell, AA-cell, C-cell, D-cell, 6 volt, or 9-volt batteries, excluding automobile and boat batteries;

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- Any cell phone battery and any cell phone charger;
- Any nonelectric food storage cooler;
- Any portable generator used to provide light or communications or preserve food in the event of a power outage;
- Any storm shutter device;
- Any carbon monoxide detector; and
- Any reusable freezer pack such as “blue ice”.

Purchases That Are Not Eligible for the Exemption

The state sales tax exemption does not apply to sales of hurricane preparedness items or supplies sold by vendors located at any airport, public lodging establishment or hotel, convenience store, or entertainment complex. These terms are defined in LAC 61:I.4423 to mean:

“Airport” means and includes “any area of land or water, except a restricted landing area, which is designed for the landing and takeoff of aircraft, whether or not facilities are provided for the sheltering, servicing, or repairing of aircraft or for receiving or discharging passengers or cargo; all appurtenant areas used or suitable for airport buildings or other airport facilities; and all appurtenant rights of way including easements through or other interests in air space over land or water and other protection privileges, the acquisition or control of which is necessary to insure safe approaches to the landing areas and efficient operation thereof.”

“Hotel” means and includes “any establishment engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of six or more sleeping rooms, cottages, or cabins at a single business location.” The term “public lodging establishment” is interpreted to include other businesses that offer lodging to transient guests for compensation, including “bed and breakfast” businesses.

“Convenience stores” are retail businesses that are smaller in square footage than full-line grocery stores, discount stores, department stores, or pharmacies, and that place primary emphasis on providing the public convenient locations from which to quickly purchase from limited lines of consumable products. In order to be considered a “convenience store,” sales must consist primarily of motor fuel and lubricants; snack foods, including sandwiches, hot dogs, candy, nuts, and chips; beer; liquor; wine; tobacco products; soft drinks; fishing baits; newspapers; and magazines, and the sales of the business must be sufficiently diversified within these product lines so that the businesses is not classified as a specialty retailer such as a liquor store, sandwich shop, newsstand, or tobacco shop.

“Entertainment complex” includes a premise that is a site for the performance of musical, theatrical, or other entertainment; country clubs; tennis clubs; swimming clubs; bowling establishments; skating rinks; movie theatres; amusement parks; zoos; or similar entertainment oriented businesses.

Conditions for Exemption

The following activities are eligible for the sales tax exemption during the two 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

Louisiana Revised Statute 47:305.58 provides as follows:

Purchases made during the holiday with “rain checks” issued before the two-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.

When a customer purchases an eligible item during the two-day holiday, returns it without additional cash consideration after the two-day holiday and exchanges it for an essentially identical item of different size, caliber, color or other feature, then the transaction is eligible for the exemption.

When a customer purchases an item eligible for the sales tax exemption during the two-day holiday, returns it after the sales tax holiday and then receives credit on the purchase of a different item, the full state 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 two-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.

Miscellaneous Information

Act 25 of the 2016 First Extraordinary Session of the Louisiana Legislature repealed the Cash Register Reprogramming Credit. Please see [Revenue Information Bulletin 16-012](#) for further information. Retailers should report exempt sales from the Hurricane Preparedness Sales Tax Holiday on Schedule A-3 (transactions taxed at 3%) of the state sales and use tax return ([R-1029](#)). The exempt sales during the sales tax holiday will be reported utilizing code 5088 on Schedule A-3.

Questions concerning this publication can be directed to sales.inquiries@la.gov.

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