

**Revenue Information Bulletin No. 18-020**

**July 11, 2018**

**Sales Tax**

**Cessation of State Sales Tax Holidays  
Beginning July 1, 2018 through June 30, 2025**

[Act 1](#) of the 2018 Third Extraordinary Session of the Louisiana Legislature established a list of approved exemptions and exclusions from the 4.45 percent state sales tax beginning July 1, 2018, through June 30, 2025. Louisiana Revised Statutes 47:305.54 (*Louisiana Sales Tax Holiday – first Friday and Saturday in August*), 305.58 (*Louisiana Hurricane Preparedness Sales Tax Holiday – last Saturday and Sunday in May*) and 305.62 (*Louisiana Second Amendment Weekend Sales Tax Holiday – first Friday through Sunday in September*) are not among the list of approved exclusions and exemptions from the 4.45 percent state sales tax. Items of tangible personal property purchased during the sales tax holiday periods will be subject to the full state sales tax rate of 4.45% through June 30, 2025.

Act 1 does not legislate with regard to the sales and use taxes levied by local political subdivisions, as such, the local sales tax exemptions in place for the Louisiana Second Amendment Weekend Sales Tax Holiday will not be impacted.

Questions concerning this publication may be directed to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

**Kimberly Lewis Robinson**  
Secretary

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