

Revenue Information Bulletin No. 17-014
August 28, 2017
Sales Tax

Annual Louisiana Second Amendment Weekend Holiday
Scheduled Friday, September 1, through Sunday, September 3, 2017

Louisiana Revised Statute 47:305.62, entitled 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 2017 Annual Louisiana Second Amendment Weekend Sales Tax Holiday begins on Friday, September 1, at 12:01 a.m. and ends at midnight on Sunday, September 3, 2017.

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

Beginning July 1, 2016, through June 30, 2018, eligible purchases during this sales tax holiday are only partially exempt from state sales tax. Acts 25 and 26 of the 2016 First Extraordinary Session of the Louisiana Legislature provide for a two percent (2%) exemption from state sales tax on eligible purchases of tangible personal property made during the 2017 Annual Louisiana Second Amendment Weekend Holiday. Therefore, eligible purchases are subject to only three percent (3%) state sales tax. The legislative changes in 2016 do not impact local sales and use taxes with regard to La. R.S. 47:305.62. Consumer purchases of firearms, ammunition, and hunting supplies during the sales tax holiday remains fully exempt from local sales and use taxes. For information on the applicable state sales tax rate, please see [R-1002A, Acts 25 and 25 Taxable Rate of Transactions for Exemptions and Exclusions](#).

Purchases Eligible for Exemption

The exemption applies 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;

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- Accessories designed for hunting;
- Animal feed manufactured and marketed for consumption primarily by game which can be legally hunted, including purchases of deer corn. 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;
- Tools manufactured and marketed as being primarily for the use of hunting;
- Firearm and archery cases;
- Firearm and archery accessories;
- Range finders;
- Knives manufactured and marketed as being primarily for the 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 the use of hunting;
- Slings; and
- Miscellaneous gear manufactured and marketed as being primarily for the use of hunting. This includes other hunting-related gear or supplies not previously listed.

Purchases That Are Not Eligible for Exemption

In addition to the specific ineligible purchases mentioned above, transactions involving the sale of animals for use while hunting, such as dogs, do not qualify for the sales tax exemption. Sales or purchases of toy guns and boats or off-road vehicles utilized as children's toys do not qualify for the sales tax exemption. Purchases made by a business or for business purposes are not eligible for the sales tax exemption.

Conditions for Exemption

The following activities are 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 for immediate delivery, even if delivery must be delayed, provided that the customer has not requested delayed shipment.

Special Provisions

Louisiana Revised Statute 47:305.62¹ provides as follows:

- 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.

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 Annual Louisiana Second Amendment Weekend 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 shall be reported utilizing code 5088 on Schedule A-3.²

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

Kimberly Lewis Robinson
Secretary

¹ La. R.S. 47:305.62 (C), (D), (E), and (F)

² For further information, see Sales Tax Return [Form R-1029 \(7-16\)](#) and Instructions [Form R-1029i \(7-17\)](#).