



Revenue Information Bulletin No. 24-014
August 1, 2024¹
Sales Tax

Annual Louisiana Second Amendment Weekend Holiday
Scheduled Friday, September 6, through Sunday, September 8, 2024

Louisiana Revised Statute 47:305.62 provides a state and local sales and use tax exemption on any consumer purchase of firearms, ammunition, and hunting supplies occurring on the first consecutive Friday through Sunday of each September. This exemption does not apply to business or commercial purchases.

The 2024 Annual Louisiana Second Amendment Weekend Sales Tax Holiday begins on Friday, September 6, 2024, at 12:01 a.m. and ends at midnight on Sunday, September 8, 2024.

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, shafts, cases, and other archery accessories;
- Accessories designed for hunting;
- 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;
- Tools manufactured and marketed as being primarily for use in hunting;
- Firearm cases and accessories;
- Pirogues;
- Range finders;

¹ Revised September 3, 2024 to include a reference to LDR Form R-1031E, *Direct Marketers Sales Tax Return*.

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- 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 and 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, and binoculars if purchased to be used for hunting;
- Hearing protection gear and enhancements;
- Holsters, belts that are manufactured and marketed as being primarily for use in hunting, and 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.

Purchases That Are Not Eligible for Exemption

In addition to the specific ineligible purchases mentioned above, the following purchases do NOT qualify for the exemption:

- Sale of animals used while hunting, such as dogs;
- Animal feed of any kind
- Sales or purchases of toys or off-road vehicles, including all-terrain vehicles;
- Golf carts, go-carts, dirt bikes, mini-bikes, motorcycles, tractors, motor vehicles which may be legally driven on the streets and highways of Louisiana;
- Heavy equipment such as cranes, forklifts, backhoes, and bulldozers; or
- Float tubes and vessels, such as airboats.

Conditions for Exemption

The following activities are eligible for the 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;
- Making final payment on tangible personal property previously placed on layaway; or
- Ordering tangible personal property for immediate delivery, even if shipment or delivery must be delayed, provided that the customer has not requested delayed shipment or delivery.

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Special Provisions

Louisiana Revised Statute 47:305.62² 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;
- 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

Retailers are required to report exempt sales from the Annual Louisiana Second Amendment Weekend Holiday on Schedule A-1 on LDR [Form R-1029, Sales Tax Return](#). The exempt sales during the sales tax holiday are reported utilizing code 5088 on Schedule A-1. Direct marketers are also required to report the exempt sales on LDR Form R-1031E, *Direct Marketer Sales Tax Return*. The exempt sales during the holiday are reported utilizing code 5088. Form R-1031E is required to be filed electronically via the Louisiana Access Taxpayer Access Point.

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

Richard Nelson
Secretary

² Louisiana Revised Statutes 47:305.62 (D), (E), and (F)

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