



The Louisiana Department of Revenue has issued an additional Revenue Information Bulletin that expands the information published in this bulletin concerning the annual sales tax holiday for hurricane-preparedness items or supplies. Please click here to access [Revenue Information Bulletin No. 08-013](#).

## **Revenue Information Bulletin**

**No. 07-027**

**September 20, 2007**

### **Sales Tax**

## **Legislative Act Provides for State Sales Tax Holiday on Purchases of Hurricane Preparedness Supplies**

2008 Holiday to Be Conducted on May 24<sup>th</sup> and 25<sup>th</sup>, 2008

Act 429 of the 2007 regular session of the Louisiana Legislature has enacted R.S. 47:305.58 to provide for an annual state sales tax holiday on sales of hurricane-preparedness items or supplies made on the last Saturday and Sunday of each May. During the two-day annual holiday, tax-free purchases are authorized on the first \$1,500 of the sales price of each portable self-powered light source; portable self-powered radio, two-way radio, or weather band radio; 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; any cell phone battery and any cell phone charger; any non-electric 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", as defined in the Act; any carbon monoxide detector; and any blue ice product.

In Act 462 of 2007, the Legislature enacted a permanent state sales/use tax exclusion for storm shutter devices and authorized, but did not require, political subdivisions of the state to provide a similar exclusion from their sales/use taxes. Accordingly, the state sales tax exemption on storm shutter devices is not limited to the two days of the sales tax holiday. The term "storm shutter device" is defined for purposes of both the holiday and the permanent exemption as materials and products manufactured, rated, and marketed specifically for the purposes of preventing window damage from storms.

The sales tax holiday will not extend to hurricane-preparedness items or supplies purchased at any airport, public lodging establishment or hotel, convenience store, or entertainment complex.

Since this Act was effective on June 30, 2007, no sales tax holiday for purchases of hurricane-preparedness items will be conducted in calendar 2007. The first sales tax holiday on purchases of hurricane-preparedness items or supplies will be conducted on May 24<sup>th</sup> and 25<sup>th</sup>, 2008, and annually thereafter on the last Saturday and Sunday of each May.

Questions can be directed to the department's Taxpayer Services Division at (225) 219-7356.

Cynthia Bridges  
Secretary

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