



**Revenue Information Bulletin
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Sales Taxes**

Annual Louisiana Second Amendment Weekend Sales Tax Holiday

[R.S. 47:305.62](#) provides for a sales tax holiday on the first consecutive Friday through Sunday of each September for individuals' purchases of eligible firearms, ammunition, and hunting supplies. The 2010 holiday will be conducted from 12:01 a.m. on Friday, September 3, through midnight on Sunday, September 5, 2010. During the holiday, eligible purchases will be exempt from both the state sales tax and from the sales taxes levied by political subdivisions of the state.

Purchases Eligible for Exemption

The sales and use tax exemption is available only for individuals' purchases and is not available for business purchases. Only purchases made in Louisiana are eligible for this exemption.

The exemption will apply 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 intended to be fired from a gun or firearm is eligible for the sales tax exemption. Hunting supplies are eligible for the sales tax exemption only if used for and designed for hunting. Hunting supplies include:

- archery items used for hunting such as bows, crossbows, arrows, quivers and shafts;
- off-road vehicles such as 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;
- accessories designed to be used for hunting;
- animal feed that is manufactured and marketed as being for consumption primarily by game which can be legally hunted. This does not include food for animals kept as pets;
- apparel such as 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 and used for hunting;
- bags to carry game or hunting gear;
- float tubes only if purchased to be used for hunting;
- binoculars only if purchased to be used for hunting;
- tools that are manufactured and marketed as being primarily for use in hunting;

- firearm and archery cases;
- firearm and archery accessories;
- range finders;
- knives that are manufactured and marketed as being primarily for use in hunting. This excludes the purchase of knives by an individual to be used for household, business or other recreational use;
- decoys;
- tree stands;
- blinds;
- chairs to be used for hunting. This excludes purchases by an individual of chairs or other furniture for household, business or other recreational use;
- 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 use in hunting;
- slings; and
- miscellaneous gear that is manufactured and marketed as being primarily for use in hunting. This includes other hunting-related gear or supplies not previously listed. This excludes the purchase of toy guns and vessels or off road vehicles utilized as children's toys.

Purchases That Are Not Eligible

R.s. 47:305.62(B)(2) specifically provides that Consumer purchases shall not include the purchase of animals for use in hunting. Hunting supplies do not include the purchase of toy guns, vessels or off-road vehicles other than those designed and intended primarily for hunting, or gun safes not used directly in hunting. Firearms, other than the shotguns, rifles, pistols, revolvers, and handguns defined in the statute, are not eligible for exemption.

Purchases made by a business or for business purposes are not eligible for the sales tax exemption.

Conditions for Exemption

The following activities will be eligible during the three days of the annual sales tax holiday:

- buying and accepting delivery of consumer purchases of firearms, ammunition and hunting supplies.
- placing consumer purchases on layaway; and
- making final payment on a consumer purchase previously placed on layaway; or ordering a consumer purchase for immediate delivery, even if delivery must be delayed, provided that the customer has not requested delayed shipment.

Special Provisions

The Annual Louisiana Second Amendment Weekend Holiday Act provides:

- 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 re 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 returning the consumer purchase have receipts or other documentation proving that the sales tax was actually paid on the original purchase.

Cash Register Reprogramming Credit

Act 386 of the 1990 Regular Session of the Louisiana Legislature provides that dealers who incur costs to reprogram cash registers, including computer programming, as a result of a change in the state sales and use tax rate or base shall be allowed credits on their sales tax returns of up to \$25 for each cash register reprogrammed. Dealers are allowed to claim credit only for reprogramming costs invoiced to them by external providers of services, but not for internal reprogramming services rendered within their businesses by such internal persons as owners, officers, partners, or employees.

Dealers whose point-of-sale cash registers are controlled from host computers can deduct the costs invoiced by external service providers to reprogram tax rate or base information in those computers, not to exceed \$25 times the number of cash registers controlled from the host computers. For example, a dealer or merchant whose host computer controls 20 point-of-sale cash registers can claim credit for up to \$500 in charges for reprogramming services associated with a change in the state sales tax rate or base.

Dealers who do not use point-of-sale cash registers, but who instead issue printed or electronic invoices on which the invoiced tax amounts are determined from tax rate or base information housed in their computers, can deduct up to \$25 in external reprogramming costs for each computer that must be reprogrammed because of a change in the state sales tax rate or base. The credit is deductible on Line 12A of the state sales and use tax return (R-1029). Copies of invoices from external service providers must be attached to the tax return to support the amount of credit

claimed. More detailed information about the reprogramming credit is available from [Revenue Information Bulletin No. 03-009](#) which may be accessed on the department's web site.

Return Filing Procedures

Retailers should report exempt sales on Line 24 of the state sales and use tax return (R-1029).

Questions can be directed to the Department's Special Programs Services Division at 225.219.2200.

Cynthia Bridges
Secretary