



Revenue Information Bulletin No. 12-019
April 13, 2012
Sales and Use Tax

**Annual State Sales Tax Holiday for Purchases of Hurricane-Preparedness Items
Scheduled May 26 and 27, 2012**

Louisiana Revised Statute 47:305.58 provides for an annual state sales tax holiday on sales made on the last Saturday and Sunday of each May for hurricane-preparedness items or supplies. The sales tax holiday for 2012 will begin at 12:01 a.m. on Saturday, May 26, 2012, and will conclude at 11:59 p.m. on Sunday, May 27, 2012. The sales tax holiday applies only to the four percent state sales tax and is not applicable to local sales tax as provided in La. R.S.47:337.8(B)(1).

During the two-day annual state sales tax 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 nonelectric 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”¹; any carbon monoxide detector; and any blue ice product. However, La. R.S.47:305.58 provides that the exemption does not apply “...to hurricane preparedness items or supplies sold at any airport, public lodging establishment or hotel, convenience store, or entertainment complex.”

Louisiana Administrative Code 61:I.4423 provides definitions for the terms above.

- “Airport” means and includes “any area of land or water, except a restricted landing area, which is designed for the landing and takeoff of aircraft, whether or not facilities are provided for the sheltering, servicing, or repairing of aircraft or for receiving or discharging passengers or cargo; all appurtenant areas used or suitable for airport buildings or other airport facilities; and all appurtenant rights of way including easements through or other interests in air space over land or water and other protection privileges, the acquisition or control of which is necessary to insure safe approaches to the landing areas and efficient operation thereof.”
- “Hotel,” means and includes “any establishment engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of six or more sleeping rooms, cottages, or cabins at a single business location.” The term “public lodging establishment” is interpreted to include other businesses that offer lodging to transient guests for compensation, including “bed and breakfast” businesses.
- “Convenience stores” are retail businesses that are smaller in square footage than full-line grocery stores, discount stores, department stores, or pharmacies, and that place primary emphasis on providing the public convenient locations from which to quickly purchase from limited lines of consumable products. In order to be considered a “convenience store,” sales must consist primarily of motor fuel and lubricants; snack foods, including sandwiches, hot dogs, candy, nuts, and chips;

¹ Act 429 of the 2007 Regular Session defines “storm shutter device” as “materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms. In addition, Act 462 of the 2007 Regular Session provides a permanent state sales and use tax exclusion for “storm shutter devices,” and authorizes, but does not require, political subdivisions of the state to provide a similar exclusion from their sales and use tax.

beer; liquor; wine; tobacco products; soft drinks; fishing baits; newspapers; and magazines, and the sales of the business must be sufficiently diversified within these product lines so that the businesses is not classified as a specialty retailer such as a liquor store, sandwich shop, newsstand, or tobacco shop.

Convenience stores typically have the following characteristics:

- Inside sales areas that are less than 5,000 sq. ft;
 - Off-street parking and/or convenient pedestrian access; and
 - Extended hours of operation with many open 24 hours, seven days a week.
- “Entertainment complex” includes a premise that is a site for the performance of musical, theatrical, or other entertainment; country clubs; tennis clubs; swimming clubs; bowling establishments; skating rinks; movie theatres; amusement parks; zoos; or similar entertainment-oriented businesses.

For more information, please contact the Special Programs Division at sales.inquiries@la.gov

Cynthia Bridges
Secretary