

Louisiana Sales Tax Holiday
August 2017
BACK TO SCHOOL

Summary

General Overview:

- The sales tax holiday will commence at 12:01 a.m. on **Friday, August 4, 2017** and conclude at 11:59 p.m. on **Saturday, August 5, 2017**.
- Purchases of most items of tangible personal property for non-business use during the 2016 and 2017 general sales tax holiday weekends are subject to only three percent (**3%**) state sales tax on the **first \$2,500** of the purchase. The full state sales tax is payable on the portion of the purchase price of any individual item in excess of \$2,500.
- The holiday applies only to the state sales tax. It does not apply to sales taxes levied by parishes, municipalities, school boards, and other political subdivisions of the state.
- More information regarding the holiday can be found at:
<http://www.rev.state.la.us/>

Definition:

The reduced state tax rate applies statewide to all consumer purchases of tangible personal property, other than vehicles subject to license and title and meals furnished for consumption on the premises where purchased, including to-go orders, provided that the property is not for use in a business, trade, or profession.

The state sales tax holiday does NOT apply to the following:

- Purchases of taxable services (such as hotel occupancy)
- Amusement, recreational, and athletic admissions
- Repairs to tangible personal property
- Laundry, cleaning, pressing, and dyeing services
- Vehicle parking
- The furnishing of cold storage space
- Printing services
- Telecommunication services
- Leases or rentals of tangible personal property

Guidelines:

Conditions for Exemption – A customer will be eligible for the sales tax reduction if during the two days of each annual holiday:

- The customer buys and accepts delivery of eligible property; or
- The customer places an order for immediate delivery, even if delivery must be delayed, provided that the customer does not request delayed shipment.

Shipping – Orders for immediate shipment are eligible even if the shipment is after the holiday, provided that the customer does not request delayed shipment.

Exchanges – The post-holiday exchange of merchandise to change the size or color, or to correct a defect does not create a tax liability. Exchanges after the holiday for dissimilar items will be considered the purchase of new property on which the sales tax will be payable.

Items Normally Sold as a Unit – Items that are normally sold as a unit cannot be individually priced for the purpose of creating a separate eligibility cap for each individual item.

Refund or Credits – For a 60-day period after the holiday, dealers who issue refunds or credits for the return of merchandise eligible during the holiday can issue refunds or credits for the 2% state sales tax on that returned merchandise only if the customers returning the property have receipts showing that the full state sales tax was actually paid on the original purchases, or the dealers are otherwise able to document that the full state sales tax was paid on the original purchases.