



**ST. CHARLES PARISH SCHOOL BOARD LULING, LOUISIANA RESOLUTION TO ENACT THE ST. CHARLES PARISH ANNUAL SALES TAX HOLIDAY**

The following resolution offered by John "Jay" Robichaux, and seconded by Alex "Al" Suffrin, at a meeting of the St. Charles Parish School Board held on the 4<sup>th</sup> day of November, 2020, in Luling, Louisiana.

**WHEREAS**, the St. Charles Parish School Board ("School Board" hereafter ) Administers the sales and use tax ordinances in effect in St. Charles Parish, Louisiana, and the Uniform Local Sales Tax Code (ULSTC) adopted as Act 73 of 2003 and other laws, and collects sales and use tax for all local taxing authorities within the Parish, and

**WHEREAS**, St. Charles Parish School Board enacts a Resolution in accordance with the Act which originated as Senate Bill 272 of the 2007 Regular Session of the Louisiana Legislature, to provide for an Annual St. Charles Parish Sales Tax Holiday.

**WHEREAS**, sales and use tax imposed by the political subdivision shall not apply to the same purchases, at the same time, according to the same definitions and procedures, under the same conditions, and exempting the same amount of sales price or cost price of tangible personal property as provided for in that Act which originated as Senate Bill No. 3 of the 2007 Regular Session of the Louisiana Legislature which provided for the annual Louisiana state sales tax holiday on the first consecutive Friday and Saturday of August each year, that which has been suspended.

**WHEREAS**, in lieu of the Annual sales tax holiday in August, HB 26 of the 2020 Second Extraordinary Session (Act 16) proposes to establish the sales tax holiday to occur on November 20-21, 2020, instead, as a result of the Hurricane Laura and the COVID -19 Pandemic.

**WHEREAS**, notwithstanding any other provisions of law to the contrary, the sales tax levied by the parish of St. Charles, its political subdivisions whose boundaries are coterminous with those of the parish, shall not apply to the first two thousand five hundred dollars (\$2,500.00) of the sales price or cost price of any consumer purchases of tangible personal property that occur during the period as provided, November 20th and 21st of 2020.

**WHEREAS**, for purposes of this Resolution, the St. Charles Parish Sales Tax Holiday will be enforced in accordance with the terms and provisions of La. R.S. 47:305.74.

**NOW THEREFORE BE IT RESOLVED** that it is the intention of the School Board to abate local sales taxes in accordance with La. R.S. 47:305.74 for same purchases, at the same time, according to the same procedures and under the same conditions described therein. THE FOREGOING having been submitted to a vote, and a quorum being present, and by majority vote in favor thereof, the foregoing resolution was declared adopted.

**IN WITNESS WHEREOF**, I have hereunto set my hand and seal at Luling, Louisiana, on this 4<sup>th</sup> day of November, 2020.

Handwritten signature of C.H. "Sonny" Savoie in black ink.

C.H. "Sonny" Savoie, Board President

Handwritten signature of Dr. Ken Oertling in black ink.

Dr. Ken Oertling, Superintendent

You and I ...  
We are



13855 River Road  
Luling, LA 70070  
985.785.6289  
www.stcharles.k12.la.us

School Board Members

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DISTRICT 2

Dennis J. Naquin  
DISTRICT 3

Clarence H. Savole  
DISTRICT 4

John L. Smith  
DISTRICT 5

John W. Robichaux  
DISTRICT 6

Arthur A. Aucoin  
DISTRICT 7

Alex L. Suffrin  
DISTRICT 8

Superintendent

Ken Oertling, Ed.D.

## SALES TAX HOLIDAY

### FOR STATE & ST. CHARLES PARISH SALES TAXES BEGINNING 12:01 AM ON FRIDAY, NOVEMBER 20TH THROUGH 11:59 PM SATURDAY, NOVEMBER 21ST.

#### What is the Sales Tax Holiday?

The Louisiana Sales Tax Holiday provides for a reduction in State sales tax and an exemption from St. Charles Parish sales tax on the first \$2,500 of the purchase price of most individual items of tangible personal property for non-business use. The State and St. Charles Parish sales tax is payable on the portion of the purchase price of any individual item in excess of \$2,500.

The 2020 holiday will be from 12:01 a.m. on Friday, November 20th through 11:59 p.m. on Saturday, November 21st. The holiday will apply to 4.45% percent of the State sales tax and the 5 percent St. Charles Parish sales tax.

#### What items are eligible for exemption?

The exemption will apply 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. St. Charles Parish is following the same exemptions for those purchases made in or delivered to St. Charles Parish.

#### What items are NOT eligible for exemption?

In addition to the specific exclusions in the Act for vehicles and meals, the State and St. Charles Parish sales tax holiday will not apply to 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

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cold storage space; printing services; and telecommunication services) or to leases or rentals of tangible personal property.

**What are the conditions for exemption?**

A customer will be eligible for the sales tax exemption if during the two days of each annual holiday:

- The customer buys and accepts delivery of eligible property;
- The customer places property on layaway;
- The customer acquires property that was previously placed on layaway; or
- The customer places an order for immediate delivery, even if delivery must be delayed, provided that the customer has not requested delayed shipment.

**Are there any special provisions?**

- The exemption is allowed on both inputs to and withdrawals from layaway.
- Purchases during the holiday with "rain checks" issued before the two-day holiday are eligible for exemption, but purchases after the holiday with "rain checks" issued during the holiday are not eligible for 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.
- The post-holiday exchange of merchandise to effectuate changes in size, color, or correction of defects does not create a tax liability, but exchanges after the holiday for dissimilar items will be considered the purchase of new property on which the sales tax will be payable.
- Items that are normally sold as a unit, such as dining tables and chairs, cannot be individually priced for the purpose of creating a separate eligibility cap for each individual item.
- For a 60-day period after the holiday, dealers who issue refund or credit for the return of merchandise that was eligible for sales tax exemption during the

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holiday can issue refund or credit for the State and St. Charles Parish sales tax on that returned merchandise only if the customers returning the property have receipts showing that the exempted tax was actually paid on the original purchases, or the dealers are otherwise able to document that the exempted State and St. Charles Parish sales tax was paid on the original purchases.

**PLEASE REPORT ALL TAX EXEMPT SALES ON LINE 9 OR 10 UNDER  
ALLOWABLE DEDUCTIONS AND DOCUMENT AS "ST. CHARLES  
PARISH SALES TAX HOLIDAY".**

Direct questions to our Sales Tax Office at (985) 785-3125.

Sincerely,

St. Charles Parish Public Schools

Paula Haydel Jeansonne, JD, CPA  
Director of Tax Collections

# ACT No. 16

HOUSE BILL NO. 26

BY REPRESENTATIVES SCHEXNAYDER, ADAMS, BACALA, BISHOP, BOURRIAQUE, BROWN, BRYANT, CARRIER, GARY CARTER, COUSSAN, COX, CREWS, DESHOTEL, DUPLESSIS, EDMONDS, EMERSON, FIRMENT, FREEMAN, GAINES, HUGHES, JAMES, JEFFERSON, MIKE JOHNSON, TRAVIS JOHNSON, JORDAN, LACOMBE, LYONS, MCCORMICK, DUSTIN MILLER, NEWELL, ORGERON, PIERRE, ROMERO, SELDERS, STEFANSKI, THOMPSON, WHITE, AND WILLARD AND SENATOR BARROW

1 AN ACT

2 To enact R.S. 47:302(BB)(113), 305.74, 321(P)(114), 321.1(I)(114), and 331(V)(114),  
3 relative to sales and use tax; to establish a sales and use tax holiday for certain  
4 purchases; to provide for requirements and limitations; to provide for the  
5 effectiveness of the sales and use tax holiday; to provide for an effective date; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(113), 305.74, 321(P)(114), 321.1(I)(114), and  
9 331(V)(114) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 \* \* \*

12 BB. Notwithstanding any other provision of law to the contrary, including  
13 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
14 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
15 levied pursuant to the provisions of this Section, except for the retail sale, use,  
16 consumption, distribution, or storage for use or consumption of the following:

17 \* \* \*

1                   (113) Purchases of tangible personal property pursuant to the sales tax  
2                   holiday as provided in R.S. 47:305.74.

3   \*           \*           \*

4                   §305.74. Exemption; sales tax holiday; November 20th and 21st, 2020; Hurricane  
5                   Laura, Hurricane Delta, and the COVID-19 pandemic

6                   A.(1) Notwithstanding any other provision of law to the contrary, the sales  
7                   and use tax levied by the state of Louisiana shall not apply to the first two thousand  
8                   five hundred dollars of the sales price or cost price of any consumer purchases of  
9                   tangible personal property that occur on Friday, November 20, 2020, and Saturday,  
10                   November 21, 2020, in order to provide tax relief for citizens recovering from  
11                   Hurricane Laura, Hurricane Delta, and the COVID-19 pandemic.

12                   (2) For purposes of this Section, "consumer purchases" shall mean purchases  
13                   of items of tangible personal property other than vehicles subject to license and title.  
14                   Consumer purchases shall not include the purchase of meals furnished for  
15                   consumption on the premises where purchased, including to-go orders.

16                   B. This Section shall apply if and only if during the eligible tax exemption  
17                   period one of the following occurs:

18                   (1) Title to or possession of an item of tangible personal property is  
19                   transferred from a selling dealer to a purchaser.

20                   (2) A customer selects an eligible item from the selling dealer's inventory for  
21                   layaway that is physically set aside in the selling dealer's inventory for future  
22                   delivery to that customer.

23                   (3) The customer makes final payment and withdraws an item from layaway  
24                   that might have been placed in layaway before the eligible tax exemption period.

25                   (4) The customer orders and pays for an eligible item and the selling dealer  
26                   accepts the order for immediate shipment, even if delivery is made after the eligible  
27                   tax exemption period, provided that the customer has not requested delayed  
28                   shipment.

29                   C. Eligible items that customers purchase during the eligible tax exemption  
30                   period with "rain checks" shall qualify for exemption, regardless of when the "rain

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1           checks" are issued. However, issuance of "rain checks" during the exemption period  
 2           shall not qualify items for exemption if the otherwise eligible items are actually  
 3           purchased after conclusion of the eligible tax exemption period.

4           D.(1) When a customer purchases an eligible item during the eligible tax  
 5           exemption period and exchanges the item without additional cash consideration after  
 6           conclusion of the eligible tax exemption period for an essentially identical item of  
 7           different size, color, or other feature, no additional tax is due.

8           (2) When a customer, after conclusion of the eligible tax exemption period  
 9           returns an eligible item that was purchased during the eligible tax exemption period  
 10           and receives credit on the purchase of a different item, the appropriate sales tax is  
 11           due on the purchase of the new item.

12           E. For a sixty-day period after conclusion of the eligible tax exemption  
 13           period, when a customer returns an item that would qualify for an exemption, no  
 14           credit or refunds of sales tax shall be given unless the customer provides a receipt or  
 15           invoice that shows that the state sales tax was paid or the retailer has sufficient  
 16           documentation that shows that the tax was paid on the specific item. This sixty-day  
 17           period is not intended to change a dealer's policy concerning the time period during  
 18           which returns will be accepted.

19   \*       \*       \*

20           §321. Imposition of tax

21   \*       \*       \*

22           P. Notwithstanding any other provision of law to the contrary, including but  
 23           not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
 24           through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
 25           levied pursuant to the provisions of this Section, except for the retail sale, use,  
 26           consumption, distribution, or storage for use or consumption of the following:

27   \*       \*       \*

1                    (114) Purchases of tangible personal property pursuant to the sales tax  
2                    holiday as provided in R.S. 47:305.74.

3                                   \*        \*        \*

4                    §321.1. Imposition of tax

5                                   \*        \*        \*

6                    I. Notwithstanding any other provision of law to the contrary, including but  
7                    not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
8                    through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
9                    levied pursuant to the provisions of this Section, except for the retail sale, use,  
10                   consumption, distribution, or storage for use or consumption of the following:

11                                   \*        \*        \*

12                    (114) Purchases of tangible personal property pursuant to the sales tax  
13                    holiday as provided in R.S. 47:305.74.

14                                   \*        \*        \*

15                    §331. Imposition of tax

16                                   \*        \*        \*

17                    V. Notwithstanding any other provision of law to the contrary, including but  
18                    not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
19                    through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
20                    levied pursuant to the provisions of this Section, except for the retail sale, use,  
21                    consumption, distribution, or storage for use or consumption of the following:

22                                   \*        \*        \*

23                    (114) Purchases of tangible personal property pursuant to the sales tax  
24                    holiday as provided in R.S. 47:305.74.

25                                   \*        \*        \*



1           Section 2. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_