

BOBBY JINDAL
Governor



CYNTHIA BRIDGES
Secretary

State of Louisiana Department of Revenue

Hurricane Preparedness Sales Tax Holiday takes place in May LDR advises retailers to make plans for reprogramming their registers

April 8, 2009

BATON ROUGE – The 2009 Louisiana Hurricane Preparedness Sales Tax Holiday will take place on Saturday, May 30, and Sunday, May 31. On these two days, shoppers can purchase specified emergency supplies free of the four-percent state sales tax in preparation for the 2009 Atlantic hurricane season, which begins on June 1.

During the sales tax holiday, tax-free purchases are allowed for the first \$1,500 of the sales price on each of the following items:

- Self-powered light sources, such as flashlights and candles
- Portable self-powered radios, two-way radios, and weather-band radios
- Tarpaulins or other flexible waterproof sheeting
- Ground anchor systems, straps or tie-down kits
- Gas or diesel fuel tanks
- Batteries, sizes AAA, AA, C, D, 6-volt, or 9-volt (Automobile batteries and boat batteries are ineligible)
- Cellular phone batteries and chargers
- Non-electric food storage coolers
- Portable generators
- Storm shutter devices (Materials and products manufactured, rated, and marketed specifically for the purposes of preventing window damage from storms)
- Carbon monoxide detectors
- "Blue Ice" (and similar re-usable cooling products)

The 2009 Louisiana Hurricane Preparedness Sales Tax Holiday does not extend to items or supplies purchased at airports, public lodging establishments, hotels, convenience stores, or entertainment complexes.

Retailers should be aware that the limited **Cash Register Reprogramming Tax Credit** is applicable to the Hurricane Preparedness Sales Tax Holiday.

Act 386 of the Regular Session of the 1990 Louisiana Legislature provides: *Each merchant or dealer who shall incur a cost 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 a deduction against the tax due and accounted for and remitted to the secretary. The deduction for such costs shall not exceed twenty-five dollars per each cash register reprogrammed, and such costs must be invoiced and filed with the merchant's or dealer's tax return.*

Contributing to a better quality of life.

For more information about this tax credit, please consult [Revenue Information Bulletin 03-009](#).

The Louisiana Hurricane Preparedness Sales Tax Holiday is an annual event. The 2009 sales tax holiday begins at 12:01 a.m. on Saturday, May 30, and ends at 11:59 p.m. on Sunday, May 31.

Please direct policy questions about this sales tax holiday to:

Debra Guillory
Taxpayer Services
Louisiana Department of Revenue
225.219.2880
Debra.guillory@la.gov