

HB 2294 -- SPORTSMAN SALES TAX HOLIDAY ACT

SPONSOR: Parkinson

This bill establishes the Annual Sportsman Sales Tax Holiday Act which, beginning January 1, 2016, authorizes an annual state sales and use tax exemption on purchases of certain outdoor sportsman equipment during three days beginning at 12:01 a.m. on the first Friday in October. Outdoor sportsman equipment includes firearms and hunting, camping, fishing, outdoor nature sports, and paddle sports equipment but does not include recreational vehicles, boats, or bicycles. Retailers may offer a sales tax refund in lieu of the sales tax holiday when less than 2% of their sales qualifies for the holiday. Any political subdivision may adopt an order or ordinance to opt out of the holiday. Upon annual determination by the State Conservation Commission, the Department of Conservation may opt out of the holiday and collect state sales and use tax.

The provisions of the bill will expire December 31 six years from the effective date.