



OFFICIAL GUIDE TO THE SECOND AMENDMENT SALES TAX HOLIDAY

General Information

The Second Amendment Sales Tax Holiday is a temporary period when sales taxes are not collected or paid on purchases of specific products.

The 2024 Mississippi Second Amendment Weekend Holiday takes place from

**Friday, August 30, 2024 to
Sunday, September 1, 2024.**

Sales tax is not due during the holiday on the sale of firearms, ammunition and certain hunting supplies as defined below.

“Hunting Supplies” are the following items when used for hunting: archery equipment, firearm and archery cases, firearm and archery accessories, hearing protection, holsters, belts, and slings. The sale of general hunting supplies is not exempt. Hunting supplies does not include animals used for hunting.

Eligible and Non-Eligible Items

The MSAW holiday will apply statewide to all consumer purchases of firearms, ammunition, and hunting supplies during the MSAW holiday. The tax holiday does not apply to sales of any other items not defined as firearms, ammunition, and hunting supplies. A list of eligible and non-eligible items is provided in this guide.

Guidelines

Transfer of Title, Possession and Delivery.

The MSAW holiday applies to each eligible item as long as either title or possession of the item or both is transferred from a seller to a purchaser. The tax holiday will also apply to an eligible item delivered after the MSAW holiday period if the purchaser pays for the eligible item during the MSAW holiday and the order is accepted by the seller for immediate shipment. Eligibility will be lost if the purchaser requests or causes delayed shipment of the item.

Parings of Eligible and Non-Eligible Items.

Non-eligible items included with eligible items in a bundled transaction must be itemized separately and taxed accordingly when purchased, otherwise, the entire purchase is taxable.

Layaway Sales.

Layaway sales of eligible items do not qualify for the holiday.

Mail-order, Telephone, and Internet Sales.

Sales of eligible items that were placed or ordered by mail, telephone, or the internet are not subject to sales tax if the purchaser orders and pays for the items during the holiday and the items are accepted by the seller for immediate shipment. Eligibility will be lost if the purchaser requests or causes delayed shipment of the item.

Refunds and Exchanges.

If an eligible item was purchased during the MSAW holiday and returned after the holiday for credit on the purchase of a different item, sales tax is applied to the sale of the newly purchased item. For example, a customer purchases a \$300.00 firearm during the MSAW holiday. After the holiday, the customer returns the firearm, receives a credit for the firearm, and then buys a \$300.00 archery bow. Sales tax is due on the \$300.00 price of the bow since the bow was not purchased during the holiday.

If an eligible item was purchased during the MSAW holiday and later exchanged for the same item but it's a different size, different color, etc., then sales tax is not to be charged even if the exchange is made after the holiday. For example, a customer purchases a \$100.00 holster during the holiday and returns the holster in exchange for another size of same style of holster after the holiday, sales tax is not due on the exchanged holster.

[Contact Us](#)

Should you have any additional questions regarding the tax holiday, you may contact us at (601) 923-7015.



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LIST OF ELIGIBLE ITEMS

<p><u>Ammunition</u></p> <ul style="list-style-type: none"> • Ammunition reloading supplies • Ammunition cartridges • Gunpowder loaded into the muzzle of a firearm • Shotgun Shells <p><u>Firearms</u></p> <ul style="list-style-type: none"> • Pistols • Revolvers • Rifles • Shotguns <p><u>Firearm and Archery Cases</u></p> <ul style="list-style-type: none"> • Hard Cases designed specifically for firearms and archery equipment • Soft Cases designed specifically for firearms and archery equipment 	<p><u>Archery and Firearm - Equipment & Accessories</u></p> <ul style="list-style-type: none"> • Armguards • Arrows • Arrow Rests • Belts designed for hunting • Bows and Bow Accessories • Bow Parts • Bow Sights • Bow String and String Accessories • Bow Fishing Accessories • Choke Tubes • Cleaning and Refinishing Products • Crossbows • Repair parts specifically used for repairing archery or firearm equipment • Firearm Parts • Hearing Protection • Holsters • Quivers • Releases • Safety equipment that is mounted or affixed to a firearm or bow • Scopes and mounts that are affixed to a firearm or bow • Shafts • Shooting bags and pouches • Shooting Rest • Trap or Target Throwers • Shooting tripod, bipod or monopod • Sights • Slings designed for hunting • String Wax • Suppressor • Targets
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LIST OF NON-ELIGIBLE ITEMS

<p><u>Firearm and Archery Cases</u></p> <ul style="list-style-type: none"> • All-purpose cases or bags • Ammo boxes • Hearing Aids <p><u>Guns</u></p> <ul style="list-style-type: none"> • BB Guns • Air Rifles • Paintball Guns • Toy Guns 	<p><u>General Hunting Supplies</u></p> <ul style="list-style-type: none"> • Apparel such as safety gear, camouflage clothing, jackets, hats, gloves and thermal underwear • Animal Feed • Animals used for hunting • ATVs • Backpacks • Binoculars • Blinds • Boats and Boating Equipment • Boots • Cameras • Camera tripod • Chairs and Seating • Decoys • Fishing Equipment (Bait, Tackle, etc.) • Game/Food Processing Equipment • Game Calls • Gun Cabinets • Gun Racks • Gun Safes • Hunting Clothing • Knives • Nets • Rain Gear • Scent Elimination • Scents and Attractants • Shoes • Sunglasses • Taxidermy Supplies and Accessories • Tree stands • Trucks • Vests
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