
The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

SB 27 Engrossed

DIGEST
2017 Regular Session

Morrell

Present constitution exempts purchases of food for home consumption, residential utilities, and prescription drugs from state sales and use tax.

Proposed constitutional amendment retains provisions of present constitution and creates an additional exemption from state sales and use tax for purchases of diapers and feminine hygiene products for personal use beginning January 1, 2019.

Specifies submission of the amendment to the voters at the statewide election to be held on November 6, 2018.

(Adds Const. Art. VII, Sec. 2.2(D))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes the date to January 1, 2019, of applicability of the exemption from state sales and use tax for purchases of diapers and feminine hygiene products.