
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

SB 113 Original	DIGEST 2018 Regular Session	Peacock
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Present constitution provides that purchases of food for home consumption, prescription drugs, and residential purchases of natural gas, electricity, and water shall be exempt from the state sales and use tax.

Present constitution applies the sales tax exemption for water for residential use to apartment buildings and other multi-unit residences, but requires that each unit be separately metered for the exemption to apply.

Proposed constitutional amendment retains the sales tax exemptions in the present constitution and removes the separate metering requirement from the sales tax exemption for water for multi-unit residences.

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

(Amends Const. Art. VII, Sec. 2.2(C))