

2018 Second Extraordinary Session

SENATE BILL NO. 12

BY SENATOR PEACOCK

TAX/SALES. Provides a state sales and use tax exemption for water for residential use that is not separately metered. (Item #23) (7/1/18)

1 AN ACT

2 To enact R.S. 47:301(10)(z), relative to state sales and use tax on water sold for residential
3 use; to exempt water for residential use from state sales and use tax when a residence
4 is not separately metered; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(10)(z) is hereby enacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meanings ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

12 (10) * * *

13 **(z) For purposes of the sales and use tax imposed by the state or any**
14 **political subdivision whose boundaries are coterminous with those of the state,**
15 **the terms "retail sale" or "sale at retail" shall not include the sale or purchase**
16 **of water for residential use by the consumer. "Sale or purchase of water for**
17 **residential use by the consumer" includes the furnishing of water to single**

