

1 Do you support an amendment to remove the state sales and use tax
2 exemptions for food for home consumption, natural gas, electricity, and
3 water for residential use, and prescription drugs? (January 1, 2023) (Repeals
4 Article VII, Section 2.2)

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 486 Original

2021 Regular Session

DeVillier

Abstract: Removes the state sales and use tax exemptions for food for home consumption, certain utilities for residential use, and prescription drugs.

Present constitution provides that food for home consumption, natural gas, electricity, and water sold directly to the consumer for residential use and prescription drugs are exempt from state sales and use tax.

Proposed constitutional amendment repeals present constitution.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2022.

Effective Jan. 1, 2023 and applicable to tax years beginning on or after Jan. 1, 2023.

(Repeals Const. Art. VII, §2.2)