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## DIGEST

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HB 81 Engrossed

2016 First Extraordinary Session

Thibaut

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

Present constitution provides for a state sales and use tax exemption for certain food for home consumption, residential utilities such as natural gas, electricity, and water sold directly to the consumer, and prescription drugs.

Proposed constitutional amendment repeals these exemptions.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2016.

(Repeals Const. Art. VII, §2.2)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the Resolution from one that adds an exemption from state sales and use taxes for alternative energy for residential use to one that repeals the constitutional state sales and use tax exemptions for certain food, residential utilities, and prescription drugs.