

1 are separately metered or measured, regardless of the fact that a person other than the
2 resident is contractually bound to the supplier for the charges, actually pays the
3 charges, or is billed for the charges.

4 **(2) As used in this Section, the term "sold directly to the consumer for**
5 **residential use" includes the furnishing of water to single private residences,**
6 **including the separate private units of apartment houses and other multiple**
7 **dwelling, actually used for residential purposes, regardless of the fact that a**
8 **person other than the resident is contractually bound to the supplier for the**
9 **charges, actually pays the charges, or is billed for the charges.**

10 **(3)** The use of electricity, natural gas, or water in hotel or motel units does
11 not constitute residential use.

12 Section 2. Be it further resolved that this proposed amendment shall be submitted
13 to the electors of the state of Louisiana at the statewide election to be held on November 6,
14 2018.

15 Section 3. Be it further resolved that on the official ballot to be used at said election
16 there shall be printed a proposition, upon which the electors of the state shall be permitted
17 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
18 follows:

19 Do you support an amendment to allow the states sales tax exemption for
20 water for residential use to apply to multi-unit residences even if the water
21 is not separately metered for each individual residential unit?

22 (Amends Article VII, Section 2.2(C))

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

DIGEST

SB 113 Original 2018 Regular Session Peacock

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))