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

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DIGEST

SB 12 Original

2018 Second Extraordinary Session

Peacock

Present constitution provides that purchases of water for residential use are exempt from the state sales and use tax.

Present constitution provides that the sales tax exemption for water for residential use is applicable to apartment buildings and other multi-unit residences, but only if each unit is separately metered.

Proposed law retains the sales tax exemption in present constitution and adds a statutory exclusion from sales tax for residential use that does not require separate metering of water for multi-unit residences so long as the water is for residential use, and further provides that water for residential use does not include water in bottles, jugs, or other containers.

Effective July 1, 2018.

(Adds R.S. 47:301(10)(z))