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## DIGEST

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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)