
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 504 Original

2021 Regular Session

Wright

Abstract: Repeals the sales and use tax exemptions for gasoline, diesel fuel, and special fuels, food for home consumption, certain utilities for residential use, and prescription drugs.

Present constitution exempts purchases of gasoline, diesel fuel, or special fuels subject to excise tax in present law from state and local sales and use tax.

Proposed constitutional amendment repeals present constitution.

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 November 8, 2022.

(Amends Const. Art. VII, §27(A); Repeals Const. Art. VII, §2.2)