HLS 23RS-582 ORIGINAL

2023 Regular Session

HOUSE BILL NO. 203

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BY REPRESENTATIVE DEVILLIER

TAX/SALES-USE-EXEMPT: (Constitutional Amendment) Provides relative to state sales and use tax exemptions for food for home consumption, residential utilities, and prescription drugs

A JOINT RESOLUTION

2	Proposing to repeal Article VII, Section 2.2 of the Constitution of Louisiana, relative to state
3	sales and use tax exemptions; to eliminate the state sales and use tax exemptions for
4	food for home consumption, certain utilities for residential use, and prescription
5	drugs; to provide for submission of the proposed amendment to the electors; and to
6	provide for related matters.
7	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
8	elected to each house concurring, that there shall be submitted to the electors of the state of
9	Louisiana, for their approval or rejection in the manner provided by law, a proposal to repeal
0	Article VII, Section 2.2 of the Constitution of Louisiana.
1	Section 2. Be it further resolved that the provisions of the amendment contained in
12	this Joint Resolution shall become effective January 1, 2024.
13	Section 3. Be it further resolved that this proposed amendment shall be submitted
4	to the electors of the state of Louisiana at the statewide election to be held on October 14,
15	2023.
16	Section 4. Be it further resolved that on the official ballot to be used at the election,
17	there shall be printed a proposition, upon which the electors of the state shall be permitted
18	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
19	follows:
20	Do you support an amendment to do away with the state sales and use tax
21	exemptions provided in the constitution for food for home consumption;

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natural gas, electricity, and water for residential use; and prescription drugs?

(January 1, 2024) (Repeals Article VII, Section 2.2)

## **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 203 Original

2023 Regular Session

DeVillier

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

<u>Present constitution</u> 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 Oct. 14, 2023.

Effective Jan. 1, 2024.

(Repeals Const. Art. VII, §2.2)