



1           ~~(B) Effective July 1, 2003, the~~ The sales and use tax imposed by the state of  
2 Louisiana or by a political subdivision whose boundaries are coterminous with those  
3 of the state shall not apply to sales or purchases of the following items:

4           (1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through  
5 (r) on January 1, 2003. This shall include bottled drinking water.

6           (2) Natural gas, electricity, and water sold directly to the consumer for  
7 residential use.

8           (3) Prescription drugs.

9           (C) As used in this Section, the term "sold directly to the consumer for  
10 residential use" includes the furnishing of natural gas, electricity, or water to single  
11 private residences, including the separate private units of apartment houses and other  
12 multiple dwellings, actually used for residential purposes, which residences are  
13 separately metered or measured, regardless of the fact that a person other than the  
14 resident is contractually bound to the supplier for the charges, actually pays the  
15 charges, or is billed for the charges. The use of electricity, natural gas, or water in  
16 hotel or motel units does not constitute residential use.

17           Section 2. Be it further resolved that the provisions of the amendment contained in  
18 this Joint Resolution shall become effective on January 1, 2015.

19           Section 3. Be it further resolved that this proposed amendment shall be submitted  
20 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
21 2014.

22           Section 4. Be it further resolved that on the official ballot to be used at the election,  
23 there shall be printed a proposition, upon which the electors of the state shall be permitted  
24 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
25 follows:

26           Do you support an amendment to exclude bottled water from state sales and  
27 use tax? (Jan. 1, 2015) (Amends Article VII, Section 2.2)

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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)]

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Robideaux

HB No. 534

**Abstract:** Provides a state sales and use tax exclusion for bottled drinking water.

Present constitution excludes the sale of the following items from state sales and use tax or sales and use tax imposed by a political subdivision whose boundaries are coterminous with those of the state:

- (1) Food for home consumption, as defined in present law on January 1, 2003.
- (2) Natural gas, electricity, and water sold directly to the consumer for residential use.
- (3) Prescription drugs.

Proposed constitutional amendment retains present constitution but adds an exclusion from state sales and use tax for bottled drinking water.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

Effective Jan. 1, 2015.

(Amends Const. Art. VII, Section 2.2)