
DIGEST

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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)