

Regular Session, 2000

HOUSE BILL NO. 98

BY REPRESENTATIVES THOMPSON, ALARIO, DANIEL, DURAND, FARRAR, FAUCHEUX, HEATON, HILL, HUNTER, LANDRIEU, MONTGOMERY, ODINET, TOWNSEND, WARNER, WILLARD, R. ALEXANDER, ANSARDI, BAUDOIN, BAYLOR, BOWLER, BROOME, BRUCE, K. CARTER, CAZAYOUX, CLARKSON, CRANE, CURTIS, DAMICO, DARTEZ, DEVILLIER, DIEZ, DOERGE, DOWNER, DUPRE, ERDEY, FLAVIN, FRITH, FUTRELL, GLOVER, GREEN, GUILLORY, HAMMETT, HOLDEN, HOPKINS, HUDSON, ILES, L. JACKSON, M. JACKSON, JOHNS, KATZ, KENNARD, KENNEY, LAFLEUR, LANCASTER, LEBLANC, MARTINY, MCCALLUM, MCDONALD, MCMAINS, MURRAY, NEVERS, PIERRE, PINAC, PITRE, POWELL, PRATT, QUEZAIRE, RICHMOND, RIDDLE, ROMERO, SALTER, SCALISE, SCHWEGMANN, SHAW, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, SNEED, STELLY, STRAIN, TRAVIS, TRICHE, WADDELL, WALSWORTH, WELCH, WILKERSON, WINSTON, AND WOOTON

TAX/TAXATION: (Constitutional Amendment) Provides for exemption of food for home consumption, natural gas, electricity, and water from state sales and use tax

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A JOINT RESOLUTION

Proposing to add Article VII, Section 2.2 of the Constitution of Louisiana, relative to a limitation on the sales and use tax; to provide that food for home consumption, natural gas, electricity, and water shall be exempt from state sales and use taxes; to provide for submission of the amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the

1 manner provided by law, a proposal to add Article VII, Section 2.2 of the
2 Constitution of Louisiana, to read as follows:

3 §2.2. Power to Tax; Sales and Use Tax; Limitation

4 Section 2.2. Food for home consumption, as defined in
5 R.S.47:305(D)(1)(n) through (r) on July 1, 2000, natural gas,
6 electricity, and water shall be exempt from any sales and use tax levied
7 by the state of Louisiana or by a political subdivision whose boundaries
8 are coterminous with those of the state.

9 Section 2. Be it further resolved that this proposed amendment shall be
10 submitted to the electors of the state of Louisiana at the statewide election to
11 be held on November 7, 2000.

12 Section 3. This amendment shall become effective on January 1, 2001,
13 but only if and when the proposed amendment of Article VII, Section 4(A) of
14 the Constitution of Louisiana contained in the Act which originated as House
15 Bill No. 73 of this 2000 Regular Session of the Legislature is adopted at the
16 statewide election to be held on November 7, 2000 and becomes effective.

17 Section 4. Be it further resolved that on the official ballot to be used
18 at said election there shall be printed a proposition, upon which the electors
19 of the state shall be permitted to vote FOR or AGAINST, to amend the
20 Constitution of Louisiana, which proposition shall read as follows:

21 To provide that food for home consumption, natural gas,
22 electricity, and water shall be exempt from any sales and use tax
23 levied by the state or by a statewide political subdivision. (Adds
24 Article VII, Section 2.2)

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Thompson, et al.

HB No. 98

Abstract: Exempts food, natural gas, electricity, and water from state sales tax.

Proposed constitutional amendment provides that food for home consumption, natural gas, electricity, and water shall be exempt from any sales and use tax levied by the state or by a political subdivision whose boundaries are coterminous with the state.

Provides for submission of the proposed amendment to the voters at the statewide election on November 7, 2000.

(Adds Const. Art. VII, §2.2)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deletes provisions suspending exemptions.
2. Adds exemption for food and utilities.