The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 4 Reengrossed 2019 Regular Session Morrell

Present constitution exempts purchases of food for home consumption, residential utilities, and prescription drugs from state sales and use tax.

Proposed constitutional amendment retains provisions of present constitution and creates an additional exemption from state sales and use tax for purchases of diapers and feminine hygiene products for personal use beginning January 1, 2021.

Specifies submission of the amendment to the voters at the statewide election to be held on October 12, 2019.

(Adds Const. Art. VII, Sec. 2.2(D))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

1. Changes effective date from January 1, 2020 to January 1, 2021.