HLS 21RS-908 ORIGINAL

2021 Regular Session

HOUSE BILL NO. 486

1

BY REPRESENTATIVE DEVILLIER

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

A JOINT RESOLUTION

2	Proposing to repeal Article VII, Section 2.2 of the Constitution of Louisiana, to remove state
3	sales and use tax exemptions for food for home consumption, certain utilities for
4	residential use, and prescription drugs; to provide for submission of the proposed
5	amendment to the electors; and to provide for related matters.
6	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7	elected to each house concurring, that there shall be submitted to the electors of the state of
8	Louisiana, for their approval or rejection in the manner provided by law, a proposal to repeal
9	Article VII, Section 2.2 of the Constitution of Louisiana.
10	Section 2. Be it further resolved that the provision of the amendment contained in
11	this Joint Resolution shall become effective January 1, 2023, and shall be applicable to tax
12	years beginning on or after January 1, 2023.
13	Section 3. Be it further resolved that this proposed amendment shall be submitted
14	to the electors of the state of Louisiana at the statewide election to be held on November 8,
15	2022.
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:

HLS 21RS-908
ORIGINAL
HB NO. 486

Do you support an amendment to remove the state sales and use tax exemptions for food for home consumption, natural gas, electricity, and water for residential use, and prescription drugs? (January 1, 2023) (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 486 Original

2021 Regular Session

DeVillier

Abstract: Removes 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.

<u>Proposed constitutional amendment</u> repeals <u>present constitution</u>.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2022.

Effective Jan. 1, 2023 and applicable to tax years beginning on or after Jan. 1, 2023.

(Repeals Const. Art. VII, §2.2)