The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

## DIGEST 2025 Regular Session

Allain

<u>Present law</u> provides state sales and use tax exemptions for certain items including food sold for preparation and consumption in the home including but not limited to bakery products, dairy products, soft drinks, fresh fruits and vegetables, and package foods requiring further preparation by the purchaser.

<u>Proposed law</u> adds an exemption for water, mineral water, carbonated water, and flavored water sold in bottles, jugs, or containers and otherwise retains <u>present law</u>.

Applicable to taxable periods beginning on or after July 1, 2025.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(R.S. 47:305(C)(1)(c))

SB 171 Original