

Regular Session, 2011

SENATE BILL NO. 21

BY SENATOR RISER

TAX/SALES. Provides an exemption from state and local sales and use taxes for certain water in containers. (7/1/2011)

1 AN ACT

2 To amend and reenact R.S. 47:305(D)(1)(c), relative to exemptions from the sales and use  
3 taxes of the state and political subdivisions of the state; to provide an exemption for  
4 bottled water; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305(D)(1)(c) is hereby amended and reenacted to read as follows:

7 §305. Exclusions and exemptions from the tax

8 \* \* \*

9 D.(1) The sale at retail, the use, the consumption, the distribution, and the  
10 storage to be used or consumed in the taxing jurisdiction of the following tangible  
11 personal property is hereby specifically exempted from the tax imposed by taxing  
12 authorities, except as otherwise provided in this Paragraph:

13 \* \* \*

14 (c) Water, **including water in bottles, jugs, or containers** (not including  
15 mineral water or carbonated water ~~or any water put in bottles, jugs, or containers, all~~  
16 **, neither** of which are ~~not~~ exempted).

17 \* \* \*

1                   Section 2. Effective date of July 1, 2011.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Mary Dozier O'Brien.

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DIGEST

Present law provides a state and local sales and use exemption for water, but not for mineral water, carbonated water, or water put in bottles, jugs, or containers.

Proposed law provides an exemption for water put in bottles, jugs, or containers.

Effective July 1, 2011.

(Amends R.S. 47:305(D)(1)(c))