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

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))