

---

The original instrument was prepared by Mary Dozier O'Brien. The following digest, which does not constitute a part of the legislative instrument, was prepared by Riley Boudreaux.

---

## DIGEST

Riser (SB 21)

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

Present law provides an exemption against state tax only for a number of items of "food sold for preparation and consumption in the home" including bakery products, dairy products, fruits and vegetables, package foods requiring further preparation by the purchaser, and soft drinks.

Proposed law adds to the state tax exemption for soft drinks above a state tax exemption for water, mineral water, carbonated water, and flavored water sold in bottles, jugs, or containers.

Effective October 1, 2011.

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

### Summary of Amendments Adopted by Senate

#### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Removes the exemption from local sales taxes.
2. Adds the exemption to the state tax exemption for items of "food sold for preparation and consumption in the home".
3. Changes the effective date from July 1<sup>st</sup> to October 1st.