

SENATE BILL NO. 21

BY SENATOR RISER

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§305. Exclusions and exemptions from the tax

\* \* \*

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

\* \* \*

(c) Water (not including mineral water or carbonated water or any water put in bottles, jugs, or containers, all of which are not exempted, **except as provided for in Subparagraph (p) of this Paragraph**).

\* \* \*

(p) Solely for purposes of the state sales and use tax, soft drinks, **water, mineral water, carbonated water and flavored water sold in bottles, jugs, or containers**.

1

\* \* \*

2

Section 2. This Act shall become effective on October 1, 2011.

---

PRESIDENT OF THE SENATE

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_