

2025 Regular Session

SENATE BILL NO. 171

BY SENATOR ALLAIN

TAX EXEMPTIONS. Provides a state sales and use tax exemption for certain beverages sold in bottles, jugs, or containers. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:305(C)(1)(c), relative to state sales and use tax exemptions;
3 to provide for a state sales and use tax exemption for the purchase of certain
4 beverages; to provide for applicability; to provide for an effective date; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

8 §305. Exemptions from the tax

9 * * *

10 C.(1) The sales and use tax imposed by the state or by a political subdivision
11 whose boundaries are coterminous with those of the state shall not apply to sales or
12 purchases of any of the following:

13 * * *

14 (c) Soft drinks, water, mineral water, carbonated water, and flavored
15 water sold in bottles, jugs, or containers.

16 * * *

17 Section 2. The provisions of this Act shall be applicable to taxable periods beginning

1 on or after July 1, 2025.

2 Section 3. This Act shall become effective upon signature by the governor or, if not
3 signed by the governor, upon expiration of the time for bills to become law without signature
4 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
5 vetoed by the governor and subsequently approved by the legislature, this Act shall become
6 effective on the day following such approval.

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)]

SB 171 Original DIGEST 2025 Regular Session Allain

Present law 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.

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

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))