Revenue Information Bulletin
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Sales Tax

Act Amends Sales Tax Exemption for Commercial Fishermen

Act 446 of the Regular Session of the 2009 Louisiana Legislature effective July 1, 2009, amends La. R.S. 47:305.20 concerning the state sales tax exemption for commercial fishermen, and La. R.S. 56:303(E) and 304(A), relative to the commercial fishing licenses and commercial fishing vessel licenses issued by the Louisiana Department of Wildlife and Fisheries.

The amendments to La. R.S. 47:305.20(A) and (C) provide that commercial fishing vessels licensed as provided by La. R.S. 56:304 and owners of commercial fishing vessels, not operators, are now eligible for the sales tax exemption provided by La. R.S. 47:305.20.

Act 446 also amends La. R.S. 56:303(E)(1) to provide that that the Department of Wildlife and Fisheries or its special certificate agents will certify a commercial fisherman's license if the fisherman provides a notarized statement from his tax preparer attesting that the fisherman earns at least 50 percent of his income from commercial fishing activities based on the fisherman's most recent federal income tax return.

The Act also amends La. R.S. 56:304(A) to allow vessels to be licensed as commercial fishing vessels if the vessel is engaged in commercial fishing or possesses fish for sale in the freshwater areas of the state. Previously, commercial fishing licenses were only required for commercial fishing in saltwater areas.

To obtain a sales tax exemption certificate, a commercial fisherman must submit the Louisiana Sales Tax Exemption Application, Form R-1334, with copies of the current vessel license, proof of vessel ownership, commercial fishing license, and a complete copy of the most recent federal income tax return to the Louisiana Department of Revenue, Taxpayer Services Division, P.O. Box 4998, Baton Rouge, LA 70821-4998.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

Cynthia Bridges
Secretary

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