LOUISIANA
DEPARTMENT *of* REVENUE

Commercial Producers of Livestock, Livestock Products and Commercial Growers Purchases Louisiana Sales Tax Exemption Certificate

Louisiana R.S. 47:301 et seq

Louisiana Department of Revenue
P.O. Box 66362
Baton Rouge, LA 70896-6362
Telephone: 225.219.7462
(TDD): 225.219.2114

PLEASE PRINT OR TYPE.

Purchaser Information

Name of Farm or Farmer			
Home Address	City	State	ZIP
Mailing Address	City	State	ZIP
Telephone Number ( )			

The purchaser named above certifies that: *(Mark one or more, as applicable.)*

X	Exemption Description
☐	1. The animal feed purchased will be consumed only by livestock that are part of the purchaser's commercial or agricultural stock. (R.S. 47:301(10)(e)) This exemption may be claimed by purchasers such as cattlemen, dairymen, poultrymen, and others who produce livestock or livestock products. The exemption may not be claimed on purchases of feed for animals held for personal use or to sustain animals for business purposes other than resale.
☐	2. The seed, fertilizers, or pesticides, including insecticides, herbicides, and fungicides purchased will be used for planting or treatment of crops grown in commercial quantities for sale, or for consumption by livestock or livestock products that are for commercial sale. (R.S. 47:301(10)(e) and 305.3) This exemption may not be claimed by persons growing vegetables, ornamental plants, lawns, etc., for their personal use and not for commercial sale.
☐	3. The containers purchased will be used in the packaging for sale of farm products that he has grown. The containers will be sold with the farm products. (R.S. 47:305(D)(1)(f))
☐	4. The diesel fuel, butane, propane, and other liquefied petroleum gases purchased will be used for farm purposes as a power source or as a heating fuel for equipment that is used directly in a commercial growing or livestock production operation. (R.S. 47:305.37)
☐	5. The pharmaceuticals are registered with the Louisiana Department of Agriculture and Forestry and will be administered to livestock used for agricultural purposes. (R.S. 47:301(16)(f)) The pharmaceuticals will be administered to the livestock by: ☐ The producer who raises the livestock for profit or who raises crops, animals, plant products, or animal products for commercial sale; or ☐ The veterinarian who administers the pharmaceuticals to livestock in the course of furnishing professional services to qualifying producers.
☐	6. Polyroll tubing sold or used for commercial farm irrigation. (R.S. 47:305.63)

Misuse of this exemption certificate will subject the buyer or seller to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.

Authorization

Name *(farmer or farm's authorized representative)*	Title
Signature X	Date *(mm/dd/yyyy)*

CAUTION TO SELLER

The seller is responsible for properly administering this sales tax exemption and the seller may be held liable for payment of the sales tax if the exemption certificate is improperly accepted for items that clearly do not qualify for exemption under the statute.

Questions about the completion of this application should be sent to Sales.Inquiries@la.gov.