

LOUISIANA

DEPARTMENT of REVENUE

Certain Triple A Professional Baseball Sports Facilities Application/Exemption Certificate

Mail To:

Louisiana Department of Revenue
Revenue Processing Center
P. O. Box 4998
Baton Rouge, LA 70821-4998
Phone: (855) 307-3893

Louisiana Revised Statute 39:467(A)(2) provides a state and local sales tax exemption for open baseball stadiums owned and operated by the state, or any of its agencies, boards, or commissions.

To qualify for the exemption, the facility must meet all of the following criteria:

1. Have a seating capacity of at least 10,000;
2. Have a professional sports franchise that participates in Class Triple A professional baseball; and
3. Be located within a body politic and corporate and political subdivision of the state composed of more than one parish.

Qualifying facilities are exempt from the state and local sales tax as follows:

1. Exempt from collecting sales tax on admission, parking, tours, sales, or activities provided by any event in the facility.
2. Paying sales tax on purchases of services provided at the facility or tangible personal property delivered to and used at the facility.

EXCEPTION: Trade shows or other events at which the sale of goods or property is the primary purpose of the show or event do not qualify for the exemption.

Questions about the completion of this application should be sent to Sales.Inquiries@LA.GOV.

PLEASE PRINT OR TYPE.

Exemption Applicant					
Legal Name of Applicant			Trade Name of Applicant		
Physical Address			Mailing Address		
City	State	ZIP	City	State	ZIP
State Sales Tax Account Number			Telephone Number		

I certify that the above applicant meets the exemption's qualifications and agree to enforce the exemption as required by LA R.S. 39:467(A)(2).

Signature

Title

Date (mm/dd/yyyy)

FOR OFFICIAL USE	
<input type="checkbox"/> Approved	Signature of Department Representative
<input type="checkbox"/> Disapproved	Date (mm/dd/yyyy)

This certificate may be reproduced and copies presented to vendors to claim the exemption from the sales and use tax until you are notified in writing that this exemption has been suspended, repealed, or revoked.