

Now Available  
Manufacturing Machine & Equipment Exclusion form

An application form for the new exclusion for manufacturing machinery and equipment is now available. The form, [R-1070](#), may be used by manufacturing and agricultural businesses to apply for the 5% exclusion that was enacted by Act 1 of the 2004 First Extra Session of the Legislature).

The Act 1 exclusion becomes effective on July 1, 2004, effectively reducing the taxable sales price for purchased, imported or leased equipment by 5%. The exclusion is scheduled to be phased in over a six-year period. For more information on the phase in schedule and the qualifying types of machinery and equipment, see Revenue Information Bulletin No. [04-012-A](#)

Due to the initial flood of application forms the Louisiana Department of Revenue will be receiving, it will be necessary to issue exemption certificates to some applicants after the July 1 effective date. However, any manufacturer who makes purchases or leases of qualifying machinery or equipment from July 1 to the date they receive an exemption certificate from LDR will be able to recover the Louisiana sales, use or rental tax they paid on the 5% exclusion. Claim for Refund form [R-20127-L](#) may be submitted, along with a copy of the applicant's exemption certificate, to LDR's Office Audit Division for processing of a refund.

Submit questions concerning this new exclusion to our [Sales Tax Inquiries](#) email box under "contact us" section of the LDR web site. Be sure to select "Sales Tax" for the Tax Type.