

# LOUISIANA

DEPARTMENT of REVENUE

## Purchases or Sales of Specialty Items by Carnival Organizations

Application/Exemption Certificate

Louisiana R. S. 47:301(13)(l)(i) and 305.40

**Mail to:**

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

**PLEASE PRINT OR TYPE.**

Organization Name			
Location Address	City	State	ZIP
Mailing Address	City	State	ZIP
Is your organization a bona fide non-profit organization? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please attach non-profit determination letter from the IRS.			
Is this organization sponsored by another bona fide non-profit carnival organization? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please name the organization.			
List the event/events and dates at which members will use the Mardi Gras specialty items sold by this organization.			
List the type of "specialty items" to be sold by the organization.			

The organization above hereby applies for exemption from the collection of state and local sales tax on sales of Mardi Gras specialty items to its members as granted under the provisions of Louisiana R.S. 47:301(13)(l)(i) and 47:305.40. The organization also applies for exemption from sales and use tax on the purchases of specialty items for use in connection with Mardi Gras activities. The organization certifies that it is a bona fide nonprofit organization domiciled in Louisiana, and that the organization will participate in a parade during the next Mardi Gras season that it will sponsor or that will be sponsored by another bona fide nonprofit carnival organization.

The exemption is limited to specialty items that are specifically designed for the carnival or nonprofit organization and bear the carnival or nonprofit organization's name or insignia, including but not limited to doubloons, necklaces, cups, and coasters.

Qualifying purchases are subject to state sales tax at rates as shown in the box below.

Applicable State Sales Tax Rates		
From	To	Rate
4/1/2016	6/30/2016	5%
7/1/2016	6/30/2018	3%
7/1/2018	3/31/2019	0%

**Notice to Dealer: Report this sale under exemption code 1071.**

**Under penalty of perjury, I declare that I have examined this application for exemption and accompanying documents, and to the best of my knowledge and belief it is true, correct, and complete.**

**Name and title of officer entitled to make purchases on behalf of the organization.**

Name	Title
<b>Officer of the organization completing the application.</b>	
Name	Title
Signature x	Date (mm/dd/yyyy)

**FOR OFFICIAL USE**

<input type="checkbox"/> <b>Approved</b> for the _____ Mardi Gras Season. <input type="checkbox"/> <b>Disapproved</b>	Exemption expires _____, 20_____
Signature of Department Representative	Date (mm/dd/yyyy)

Questions about the completion of this application should be sent to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).