

LOUISIANA

DEPARTMENT of REVENUE

Crawfish Production or Harvesting Sales Tax Exemption Certificate

Louisiana Revised Statute 47:305(A)(5)(a) and (b)

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

Louisiana Revised Statute 47:305(A)(5)(a) exempts the purchase or use of materials, supplies, equipment, fuel and related items other than vessels when used in crawfish production or harvesting. Louisiana R.S. 47:305(A)(5)(b) also provides an exemption from state sales tax on the purchase or use of bait and feed used in the production or harvesting of crawfish.

PLEASE PRINT OR TYPE

Purchaser Name			
Address	City	State	ZIP

I, the purchaser named above, hereby certifies that the following items purchased from:

Seller's Name			
Address	City	State	ZIP

are to be used exclusively in the production or harvesting of crawfish, in either private or public waters. It is further agreed and understood that if items purchased tax-free through the use of this certificate are used for purposes other than that stated herein, the purchaser will be subject to the tax, interest, and penalties provided by law.

Sales Return Code	Description
5006	Sales of bait and feed used in the production and harvesting of crawfish. (La. Rev. Stat. 47:305(A)(5)(b)).
5005	Sales of materials and supplies used in the production and harvesting of crawfish. (La. Rev. Stat. 47:305(A)(5)(a)). Please list: _____
5005	Sales of fuel used in the production and harvesting of crawfish. (La. Rev. Stat. 47:305(A)(5)(a)).
5005	Sales of equipment (other than vessels) and related items used in the production and harvesting of crawfish. (La. Rev. Stat. 47:305(A)(5)(a)). Please list: _____

Notice to Dealer: Report these sales on the appropriate sales tax return schedule using the above referenced sales tax exemption codes.

Under penalties of perjury, I declare that I have examined this exemption certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Authorization	
Signature of Purchaser 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. 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.

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