

**LOUISIANA**  
DEPARTMENT of REVENUE

**Publishing Businesses that Distribute News  
Publications at No Cost to Readers**

Sales Tax Exemption Certificate

*Louisiana R.S. 47:301(3)(h) and 301(13)(i)*

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

**PLEASE PRINT OR TYPE.**

Name of Publishing Business		Telephone Number	
Physical Address			
City		State	ZIP
Mailing Address			
City		State	ZIP

The above publishing business certifies that it distributes its news publications at no cost to readers and pays unrelated third parties to print its news publications.

Revised Statutes 47:301(3)(h) and 47:301(13)(i) allow qualifying publishing businesses to pay sales tax on the lesser of the following costs:

1. The printing cost paid to a unrelated third party to print such new publications, less any itemized freight charges for shipping the news publications from the printer to the publishing business and any itemized charges for paper and ink.
2. Payments to a dealer or distributor as consideration for distribution of the news publications.

In electing to pay sales tax on the payments to a dealer or distributor for distribution of the paper, the publishing business is granted a sales tax exemption for the printing costs paid to an unrelated third party. The publishing business is responsible for paying the sales tax on their distribution costs.

**Notice to Dealer: Report this sale under exemption code 1117.**

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

**Representative from Publishing Business completing the Exemption Certificate**

Print/Type Name	Title
Signature	Date (mm/dd/yyyy)