

LOUISIANA

DEPARTMENT of REVENUE

Sheltered Workshops for Persons with Intellectual Disabilities

Application/Exemption Certificate
Louisiana R.S. 47:305.38

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.

Sheltered Workshop Information		
Name of Sheltered Workshop	Telephone Number	
Physical Address		
City	State	ZIP
Mailing Address		
City	State	ZIP

Revised Statute 47:305.38 provides a state and local sales tax exemption for sheltered workshops for persons with intellectual disabilities that are licensed by the Louisiana Department of Health and Hospitals/Health Standards Section as a day developmental training center.

- The sales tax exemption applies only on the workshop's sales and purchases of tangible personal property.
- The sales tax exemption does not apply to taxable leases or rentals of tangible personal property or purchases that are subject to state sales tax enumerated in Revised Statute 47:301(14).
- **A copy of the Louisiana Department of Health/Health Standard Section license certifying the sheltered workshop as a day developmental training center is required for approval.**

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 5068.

Under penalty of perjury, I declare that I have examined this form and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.	
Authorized Representative of the Sheltered Workshop Completing this Application	
Name	Title
Signature	Date (mm/dd/yyyy)
X	

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

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