

LOUISIANA
DEPARTMENT of REVENUE

**Pollution Control Equipment
Sales/Use Tax Exemption/Refund Application
Louisiana Revised Statute 47:301(10)(I)
Louisiana Department of Revenue (LDR)
Louisiana Department of Environmental Quality (DEQ)**

Louisiana Department of Revenue
Office Audit Division
P.O. Box 3863
Baton Rouge, LA 70821

Received by LDR _____ Received by _____
Received by DEQ _____ Received by _____

PART 1: To be completed by applicant

Facility Name:	LDR Sales Tax Account Number:
Legal Name:	Refund Tax Periods: (mm/dd/yyyy to mm/dd/yyyy) _____ to _____

Physical Address of Facility	Mailing Address of Facility (if different from physical address)
Street Address:	Address:
City/State/Zip Code:	City/State/Zip Code:
Parish:	Parish:
Contact Person:	Contact Person:
Position:	Position:
Contact Email Address:	Contact Email Address:
Telephone Number:	Telephone Number:
Fax Number:	Fax Number:
Is this application for (choose one): <input type="checkbox"/> Pre-Purchase Exemption <input type="checkbox"/> Post-Purchase Refund	

Name of Project: _____

Estimate the pounds of emissions per year to be reduced and/or the efficiency of the purchased equipment.	
Equipment Efficiency:	
Projected reduction in pounds of TRI:	
Projected reduction in pounds of criteria air emissions	
Other (Explain):	

Applicant Name: _____ LDR Sales Tax Account Number: _____

Pollution Control Equipment and Process Description

Instructions: Give a detailed description of the pollution control equipment with an explanation of the function of each component in the process. The description must include a process flow diagram which identifies the equipment location in the flow diagram. Please provide proof of a net decrease in the volume, toxicity or potential hazards of pollution and/or the citation of the federal or state environmental law or regulation which requires installation of the pollution control equipment.

Applicant Name: _____ LDR Sales Tax Account Number: _____

Major Equipment Components		
	Name/Type of Major Component	Description of Equipment and Use in Pollution Control Project
1		
2		
3		
4		
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Attach additional sheets if necessary.

PART 2: Certification of Professional Engineer

I certify that I am familiar with the intent of Act No. 1019 of the 1991 Regular Session of the Louisiana Legislature and the rules and regulations in Title 47. I have reviewed the application and concur that all items listed are major and integral components of the pollution control device or system, as defined in the Act, and are used exclusively for pollution control. Furthermore, I certify that, either (1) a net decrease in the volume, toxicity or potential hazards of pollution will result from the installation of the device or system; or (2) installation is necessary to comply with federal or state environmental laws or regulations. This certification includes visiting the site, if applicable, and confirming that the equipment is installed properly and is meeting the efficacy for which the service is intended. I understand there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing violations.

Name:	Title:
Signature:	Date:
Louisiana Professional Engineer License Number:	

Applicant Name: _____ LDR Sales Tax Account Number: _____

PART 3: Certification of Applicant

This application must be signed by a corporate officer, board member or person having authority to bind the entity making the application. Verification of the representative's authority to sign on behalf of the entity may be required in the form of a properly executed Power of Attorney and Declaration of Representative.

Under the penalties of perjury, I declare that I am authorized to sign this application on behalf of the above named entity and, to the best of my knowledge, this application is true, correct, and complete.

Name:	Title:
Signature:	Date:

PART 4: To be completed by DEQ

Acting as an authorized representative of the Secretary of the Louisiana Department of Environmental Quality, I certify that I have examined the application listed above, for the applicant _____ (applicant name), and have determined that the pollution control device or system for which approval is indicated in Part 1 meets the efficacy requirement intended in Act 1019, and therefore, is eligible for the sales and use tax exemption under R.S. 47:301(10)(l). The original signed, certified application shall be submitted to the Louisiana Department of Revenue.

Name:	Title:
Signature:	Date:

PART 5: To be completed by LDR**Louisiana Department of Revenue approval**

Based upon a review of the information submitted with this application, the request for **Exemption** **Refund** (choose one) is hereby approved for those items that have DEQ approval, as indicated in Part 1.

Name:	Title:
Signature:	Date:

Confidentiality: This application, including cost information, is considered a confidential document in accordance with Louisiana Revised Statute 47:1508. Information that pertains to pollution control devices and system costs will be maintained only at the Louisiana Department of Revenue.

Applicant Name: _____ Applicant LDR Account Number: _____

Project Name: _____ Refund Periods: _____

PURCHASED BY APPLICANT AND NO TAXES PAID TO VENDOR					State Tax Accruals	
Vendor Name	Vendor Invoice No.	Delivery Date	Purchase Amount	Description	Period Tax Accrued	Tax Amount Accrued
Page Total				Page Total		
Total From Other Schedule A Pages				Total From Other Schedule A Pages		
PURCHASES GRAND TOTAL				TOTAL SCHEDULE A REFUND REQUEST		

Applicant Name: _____ Applicant LDR Account Number: _____

Project Name: _____ Refund Periods: _____

PURCHASED BY APPLICANT AND TAXES PAID TO VENDOR

Vendor Name	Vendor Invoice No.	Delivery Date	Purchase Amount	Description	4% State Tax Paid
Page Total				Page Total	
Total From Other Schedule B Pages				Total From Other Schedule B Pages	
PURCHASES GRAND TOTAL				TOTAL SCHEDULE B REFUND REQUEST	

Applicant Name: _____ Applicant LDR Account Number: _____

Project Name: _____ Refund Periods: _____

PURCHASED BY CONTRACTOR(S) AND TAXES PAID TO VENDOR						
Contractor Name(s)	Vendor Name	Vendor Invoice No.	Delivery Date	Purchase Amount	Description	4% State Tax Paid
Page Total					Page Total	
Total From Other Schedule C Pages					Total From Other Schedule C Pages	
PURCHASES GRAND TOTAL					TOTAL SCHEDULE C REFUND REQUEST	

Applicant Name: _____ Applicant LDR Account Number: _____

Project Name: _____ Refund Periods: _____

PURCHASED BY CONTRACTOR(S) AND NO TAXES PAID TO VENDOR						State Tax Accruals	
Contractor Name(s)	Vendor Name	Vendor Invoice No.	Delivery Date	Purchase Amount	Description	4% State Tax Paid	Period Tax Accrued
Page Total					Page Total		
Total From Other Schedule CA Pages					Total From Other Schedule CA Pages		
PURCHASES GRAND TOTAL					TOTAL SCHEDULE CA REFUND REQUEST		