

LOUISIANA
DEPARTMENT of REVENUE

**Sales Tax Exemption Certificate for
Lease or Rental of Pallets Used in
Packaging Products**

Revised Statute 47:301(7)(l)

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

PLEASE PRINT OR TYPE

Manufacturer		North American Industry Classification Code (NAICS)	
Address			
City		State	ZIP
Telephone Number			

Revised Statute 47:301(7)(l) provides a sales tax exclusion on the lease or rental of pallets used in packaging products produced by a manufacturer. The authorized person for the above named manufacturer certifies that the pallets leased or rented will be used in packaging products produced by the same manufacturer.

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 1023.

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.

Authorized Manufacturer's Representative

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

The North American Industry Classification Code (NAICS) may be obtained from the Louisiana Workforce Commission upon registration with the department. If you are not required to register with the Louisiana Workforce Commission, then you may use the Business Activity Code from the most recently filed federal income tax return. The Business Activity code is found on Schedules C, CEQ, E and F of Form 1040; Schedule K of Form 1120; Part 2 of Form 1120A; and Schedule B of Form 1120S. Only those manufacturers whose NAICS codes fall within the manufacturing sectors 31-33 will qualify for the exclusion.

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