

LOUISIANA
DEPARTMENT of REVENUE

Catfish Production or Harvesting

Sales Tax Exemption Certificate

Louisiana Revised Statute 47:305(A)(6)

Louisiana Revised Statute 47:305(A)(6) provides an exemption from state sales tax on the purchase or use of bait, feed, materials, supplies, and fuel when used in catfish production or harvesting. In addition, equipment (other than vessels) and related items are also exempt when purchased for use in catfish production or harvesting.

PLEASE PRINT OR TYPE

Purchaser Name			
Address	City	State	ZIP

I, the purchaser named above, hereby certify that the items purchased from the seller named below are to be used exclusively in the production or harvesting of catfish that is produced 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 those stated herein, the purchaser will be subject to the tax, interest, and penalties provided by law.

Items purchased:

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Seller Information

Seller			
Address	City	State	ZIP

Notice to Dealer: Report this sale under exemption code 5007.

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	Date (mm/dd/yyyy)
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Caution

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.