

LOUISIANA

DEPARTMENT of REVENUE

Homeless Shelter Certification Application/Sales Tax Exemption Certificate

Louisiana Revised Statute 47:301(6)(c)

Mail to:

Louisiana Department of Revenue
Revenue Processing Center
P.O. Box 4998
Baton Rouge, LA 70896-4998
Phone: (855) 307-3893

Louisiana Revised Statute 47:301(6)(c) provides an exemption from the collection of state and local taxes on room rentals by qualifying homeless shelters to homeless transient persons. Homeless shelters permitted by the Louisiana Department of Revenue must keep copies of the approved application for their records.

PLEASE PRINT OR TYPE.

Homeless Shelter Name		Louisiana Sales Tax Account Number	
Business Address		Telephone Number	
City	State	ZIP	
Location Address			
City	State	ZIP	

The above homeless shelter hereby applies for the exemption from the collection of state and local sales tax as allowed under Louisiana Revised Statute 47:301(6)(c).

In applying for the sales/use tax exemption the organization certifies the following:

- The homeless shelter is operated by a nonprofit organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
- The homeless shelter is a temporary lodging facility devoted exclusively to housing homeless transient persons.
- The temporary lodging provided to each homeless transient person by the homeless shelter will not exceed a period longer than thirty days' duration.
- The room rental rate charged to homeless transient persons is less than twenty dollars per day (\$20).

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	3/31/2019	0%

Notice to Dealer: Report this sale under exemption code 1013.

Certification

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

Name	Title
Signature	Date (mm/dd/yyyy)

FOR OFFICIAL USE

<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Signature of Department Representative	Date (mm/dd/yyyy)
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Questions about the completion of this application should be sent to sales.inquiries@la.gov.