



**Revenue Information Bulletin**  
**No. 12-027**  
**May 24, 2012**  
**Sales Tax**  
**Resale Certificate Renewal Process**

Dealers with Louisiana Department of Revenue-issued resale exemption certificates must now renew their certificates online through the Louisiana Taxpayer Access Point (LaTAP) system. Resale dealers who are not registered for LaTAP should do so in order to complete the renewal process. To register an account in LaTAP, visit LDR's website at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

LDR will no longer issue the Limited Resale Dealer Certificate (Form R-1055). Instead, all dealers who renew their resale certificates will receive the Resale Dealer Certificate (Form R-1064). A Form R-1055 certificate will continue to be valid until the expiration date shown on it; vendors may accept it until the expiration date.

The Resale Dealer Certificate (Form R-1064) is designed for dealers whose primary business activity is the sale of tangible personal property. When purchasing tangible personal property for resale, the dealer must present the certificate to the vendor in order to avoid being charged the four percent Louisiana state sales tax. Vendors should retain copies of the resale certificates in their records as a release from the responsibility of collecting taxes on the sales.

A dealer seeking renewal of its Resale Dealer Certificate must have a consistent state sales tax return filing history within the most current twelve-month period. The dealer must also have a North American Industry Code System (NAIS) code that indicates that sales are its primary business activity. If the dealer's NAICS code does not indicate sales as its primary business activity, but the dealer does occasionally purchase items for resale, it may be eligible for renewal of the Resale Dealer Certificate if its filing history reflects sales within the most recent twelve-month period.

LDR will continue to issue resale certificates to new sales tax account registrants if their NAICS codes indicate that sales are their primary business. New account holders whose NAICS codes do not automatically qualify them for the Louisiana Resale Certificate must apply online through LaTAP.

LDR provides an online verification system for vendors to confirm the validity of the resale exemption certificates ([www.revenue.louisiana.gov/sections/business/resalecertificate.aspx](http://www.revenue.louisiana.gov/sections/business/resalecertificate.aspx)).

This bulletin supersedes RIB No. 09-015. For more information, please contact the LDR Special Programs Division at [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov).

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