

LOUISIANA
DEPARTMENT of REVENUE

Food Purchases by Certain Institutions
Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305(D)(2)

Food purchases sold for use in the preparation of meals served at certain institutions are exempt from state sales tax under the provisions of Louisiana Revised Statute 47:305(D)(2). Qualifying institutions are limited to K-12 public and private educational institutions, hospitals, nursing homes, adult residential care providers, continuing care retirement communities, mental institutions and certain rooming houses. Mancamps are not qualified rooming houses.

The food purchases must be used to prepare meals which are consumed by students, faculty, staff, patients or inmates of the qualifying institutions. Educational, religious or medical organizations may also use this exemption certificate for food purchased for occasional meals furnished to the public. Institutions that serve meals to the general public on a regular basis (cafeteria, on-site restaurant, etc.) may not use this exemption certificate to purchase food products for resale.

Purchaser Information			
Facility Owner		Facility Type	
Facility Name			
Mailing Address			
City		State	ZIP
Location Address			
City		State	ZIP

Notice to Dealer: Report this sale on Form R-1029, Louisiana Sales Tax Return, Schedule A, Line 29, sales for resale.

Under the 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorization	
Name of Purchaser or Authorized Agent	Title
Signature of Purchaser	Date (mm/dd/yyyy)

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