

Revenue Information Bulletin No. 18-018
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Sales Tax

Certification of Charter Boat Fishing Guide License

Act 165 of the 2018 Regular Session amends La. R.S. 56:303 concerning charter boat fishing guide licenses issued by the Louisiana Department of Wildlife and Fisheries. The effective date for Act 165 is May 15, 2018.

Act 165 provides for the Louisiana Department of Wildlife and Fisheries or a special certificate agent to endorse a charter boat fishing guide's license as "certified." The license is endorsed as "certified" once the Louisiana Department of Wildlife and Fisheries, or the special certificate agent, is presented with a notarized statement from the tax preparer certifying that, based upon his most recent federal income tax return, the individual earns at least fifty percent of his income from charter fishing guide activities. The Department of Wildlife and Fisheries must maintain a list of charter fishing guides who possess a license having a "certified" endorsement.

The certification of charter boat fishing guide licenses provided for in La. R.S. 56:303(E) does not qualify charter boat fishing guides for any exemption, credit, or refund under Title 47 of the Louisiana Revised Statutes for which commercial fishermen are eligible including, but not limited to, the sales, use, lease, and service tax exemptions for Louisiana commercial fishermen included in La. R.S. 47:305.20.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue's Business Tax Enforcement Unit at Business.Inquiries@la.gov or mailed to the following address:

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P.O. Box 4969
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Secretary

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