

**Revenue Information Bulletin No. 19-022**  
**December 9, 2019**  
**Sales Tax**

**Qualification of Student Farmers as Commercial Farmers**

Act 378 of the 2017 Regular Session enacted a definition of commercial farmer found at LA R.S. 47:301(30) and limited certain farm related sales and use tax exemptions to persons or entities meeting this definition. Act 199 of the 2019 Regular Session expanded the definition of commercial farmer to include certain student farmers who meet specified requirements (“Student Farmers”). The purpose of this bulletin is to explain those requirements and the process for certification as a Student Farmer.

Definition and Qualification as Student Farmer

LA R.S. 47:305.24 provides that state sales and use tax does not apply to purchases of the following items by student farmers:

1. Feed and feed additives for the purpose of sustaining livestock;
2. Seeds or plants to be used to produce food ordinarily used for consumption by humans or livestock;
3. Fertilizer to be used to produce food used for consumption by humans or livestock.

LA R.S. 47:305.24 defines Student Farmers as individuals under the age of twenty-three (23) and who are enrolled in any of the following:

1. A Future Farmers of America chapter or program established by the National Future Farmers of America organization;
2. A 4-H Club or other program established by 4-H;
3. Any student agriculture program similar in nature to a club or program described in (1) or (2) above that is under the direction or guidance of an agricultural educator, advisor, or club leader.

Sponsors of existing or prospective student agricultural programs may contact the Louisiana Department of Revenue at [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov) for confirmation that the program qualifies for purposes of this sales tax exemption.

Student Farmer Certification

In order to take advantage of the Student Farmer sales and use tax exemption, parish agents, agricultural educators, advisors, or club leaders are required to sign a Form R-1098, *Student Farmer Certification*, for each student participating in a qualifying agricultural program who will

purchase feed, feed additives, seeds, plants, or fertilizers as part of their participation in such programs. Examples of program activities include, but are not limited to, cattle show competitions, farm animal show competitions, or produce competitions.

The Student Farmer Certification is effective for the school year shown on the certification and is not valid unless it is signed by a parish agent, agricultural educator, agricultural advisor, or agricultural club leader. The Student Farmer Certification will serve as documentation of the Student Farmer's exempt status in lieu of the Form R-1007, *Farm-Related Products* sales tax exemption certificates.

Student Farmers should retain the original signed certification for their files. Student Farmers must provide a copy of their properly executed certification to sellers in order to be exempt from payment of state sales tax on qualifying purchases of feed, feed additives, seeds, plants, or fertilizers. Sellers should retain copies for their records of the Student Farmer Certification for each qualifying exempt purchase made.

Questions concerning this publication may be submitted by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

**Kimberly Lewis Robinson**  
**Secretary**