

**Revenue Information Bulletin 23-007**

**February 1, 2023**

**Sales and Use Tax**

**State Sales Tax Rebate for Agricultural Fencing Material Purchased by Commercial Farmers Impacted by Hurricanes Laura, Delta, Zeta and Ida**

[Act 88 of the 2022 Regular Session of the Louisiana Legislature](#) created a state sales tax rebate for the purchase of certain agricultural fencing materials by commercial farmers impacted by Hurricanes Laura, Delta, Zeta, and Ida.

Qualifications and Amount of Rebate

The amount of the rebate is equal the state sales and use tax paid by a commercial farmer on the agricultural fencing materials purchased.

Agricultural fencing materials are materials that enclose land used for agricultural purposes in the production of food and fiber<sup>1</sup>. Agricultural fencing materials are limited to materials used to replace or repair fencing located in federally declared disaster areas, if such fencing was substantially damaged or destroyed by Hurricanes Laura, Delta, Zeta, or Ida. A complete listing of the parishes declared federal disaster areas for each hurricane can be found in the instructions to [Form R-83001, Commercial Farmers Fencing Materials Rebate](#).

For purposes of this rebate, commercial farmer means only those persons, partnerships or corporations who are certified as commercial farmers by the Louisiana Department of Revenue on or before January 1, 2022<sup>2</sup>. A copy of the requestor's commercial farmer certificate/card must be attached to the rebate request.

The rebate is not allowed for any portion of the purchase of agricultural fencing materials paid for with insurance proceeds or state or federal funds, unless the state or federal funds are reported as taxable income or are structured as repayable loans. If the agricultural fencing is paid for with state or federal funds or is structured as a repayable loan, additional documentation is required. See the Instructions to Form R-83001, *Commercial Farmers Fencing Materials Rebate* for more detail.

How to Claim the Rebate

The rebate may only be claimed after the fencing repairs have been completed. The rebate must be claimed on a completed Form R-83001, *Commercial Farmers Fencing Materials Rebate*, including all required schedules, statements and attachments.

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<sup>1</sup> LA R.S. 47:305.77(A)(2)(a)

<sup>2</sup> LA R.S. 47:305.77(A)(2)(b)

Rebates are only allowed for purchases of agricultural fencing materials made on or before December 31, 2022 and may only be submitted once per calendar year. All claims for rebates must be submitted on or before December 31, 2023.

Certain taxpayers are required to file rebate requests electronically. Generally, electronic filing is required if the claim for refund is greater than \$25,000 or if a tax preparer is filing the refund claim on behalf of the taxpayer. See the Instructions to Form R-83001, *Commercial Farmers Fencing Materials Rebate* for more information on who is required to file electronically, as well as the process for filing electronically.

Questions concerning this bulletin should be directed by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

**Kevin J. Richard, CPA**  
**Secretary**