



**Revenue Information Bulletin
No. 05-032-B
December 12, 2005
Sales Tax**

Department of Revenue to Accept Faxed Applications for Business Tax-Free Purchases During 2005 Louisiana Sales Tax Holiday

The Department of Revenue will accept faxed copies of applications from businesses requesting exemption certificates for the upcoming Sales Tax Holiday. Act 9 of the 2005 1st Extraordinary Session of the Louisiana Legislature, the 2005 Louisiana Sales Tax Holiday Act, established a Sales Tax Holiday for December 16th, 17th, and 18th to exempt the first \$2,500 of the sales price of “consumer purchases” from state sales and use taxes. The Act also allows businesses that are located in hurricane-affected parishes to make purchases of tangible personal property to replace items that were damaged, destroyed, or lost in Hurricanes Katrina and Rita. Unlike non-business purchasers, businesses must file applications with the Department of Revenue before they can claim the exemption.

Since the announcement of the Sales Tax Holiday, the Department of Revenue has received calls from business owners requesting information regarding the application process. Businesses were originally told to download form R-1017 from the Department’s website at [http://www.revenue.louisiana.gov/forms/taxforms/1017\(12_05\)F.pdf](http://www.revenue.louisiana.gov/forms/taxforms/1017(12_05)F.pdf), complete the form, and bring it to the Department’s headquarters building or any department Regional Office for approval. However, since many businesses have informed the department that they are unable to personally deliver applications to an LDR office, and since the Sales Tax Holiday takes place this weekend, the department has determined in this instance that it will depart from its normal practice and accept applications for exemption by fax. After processing, approved exemption certificates will be sent by mail or fax to the applicant businesses.

Business purchases qualify for exemption under the Sales Tax Holiday Act if:

1. The businesses are located in Hurricane Katrina or Hurricane Rita Federal Emergency Management Agency (FEMA) Individual Assistance Areas;
2. The businesses had property that was damaged, destroyed, or lost as a result of the conditions created by Hurricanes Katrina or Rita; and
3. The items purchased will replace the property that was damaged, destroyed, or lost as a result of the conditions created by the two hurricanes.

Businesses can fax applications to the Department of Revenue’s headquarters at (225) 219-2065 or to one of the Regional Offices at the numbers listed below.

Alexandria –	318-487-5156	Monroe –	318-362-5201
Baton Rouge –	225-922-2176	New Orleans –	504-568-7985
Lafayette –	337-262-5139	Shreveport –	318-676-7028
Lake Charles –	337-491-2715	Thibodaux –	985-447-0980

Cynthia Bridges
Secretary