



State of Louisiana  
Department of Revenue  
**Certificate of Exemption**

covering purchases of food products for preparation  
and consumption in the home

Date \_\_\_\_\_

This is to certify that the food products purchased from \_\_\_\_\_

whose address is \_\_\_\_\_ will be resold, the majority of my sales will be for preparation and consumption by the final purchaser in the home or location other than a restaurant, drive-in, snack bar, candy and nut counter, private club, or other food service facility selling prepared food for on-premises or off-premises consumption and not to be dispensed through coin-operated vending machines.

Effective January 1, 2003 through June 30, 2003, my purchases of food products are subject to the Louisiana state sales tax at the rate of 2% and effective July 1, 2003, my purchases of food products are fully exempt, in accordance with House Bill 31 of the 2002 Regular Session of the Louisiana Legislature as approved by the voters in a general election in November 2002. I understand that any misuse of this certificate by the seller or the purchaser will subject either party to the criminal or civil penalties provided for in the Louisiana Revised Statutes.

Name of purchaser \_\_\_\_\_

Address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Signature of purchaser or authorized agent \_\_\_\_\_

This certificate cannot be used for purchases of food products for use by the purchaser for other than the purposes set forth above. "Food for preparation and consumption in the home" is defined in regulation LAC 61:I. 4401, available on the Department of Revenue's website at [www.rev.state.la.us](http://www.rev.state.la.us). A reseller of food products may execute the certificate only if the majority of the food purchased in any transaction will be resold for use by the final retail purchaser for the purpose set forth above. The issuer must withdraw the certificate when these criteria are no longer met.

A seller cannot accept this certificate in lieu of the payment of the state sales and use tax by a vending machine operator, restaurant, drive-in, snack bar, candy and nut counter, private club, or other food service facility selling prepared food for on-premises or off-premises consumption. Neither can the certificate be accepted on sales of alcoholic beverages, malt beverages and beer, distilled water, water in containers, or carbonated water.