



Farm-Related Products
(Commercial Farmers Only)
Sales Tax Exemption Certificate
Louisiana Revised Statute 47:301 et seq.

For questions about this form, please contact:
Louisiana Department of Revenue
Revenue Processing Center
Special Tax Programs Unit
Phone: (855) 307-3893
Email: Sales.Inquiries@la.gov

Note: In order to be considered valid, a copy of Form R-1091, *Commercial Farmer Certification*, must be attached to the completed exemption certificate.

PLEASE PRINT OR TYPE

Purchaser Information			
Commercial Farm/Farmer		Certification No.	Certification Expiration Date
Physical Address	City	State	ZIP
Mailing Address	City	State	ZIP
Contact Number	Farm Goods Produced		

The purchaser named above certifies the following: *(Mark one or more, as applicable.)*

X	Sales Return Code	Exemption Description
<input type="checkbox"/>	5016	The seed, fertilizers, or pesticides, including insecticides, herbicides, and fungicides purchased, will be used for planting or treatment of crops grown in commercial quantities for sale, or for consumption by livestock or livestock products that are for commercial sale. This exemption may not be claimed by persons growing vegetables, ornamental plants, lawns, etc., for their personal use and not for commercial sale. [La. R.S. 47:301(10)(e), 47:305(D)(1)(f), 47:305.3, 47:305.8]
<input type="checkbox"/>	5016	The containers purchased will be used in the packaging for the sale of commercial farmer-produced farm products. The containers will be sold with the farm products. [La. R.S. 47:305(D)(1)(f)]
<input type="checkbox"/>	5067	The diesel fuel, butane, propane, and other liquefied petroleum gases purchased will be used for farm purposes as a power source or as a heating fuel for equipment that is used directly in a commercial growing or livestock production operation. [La. R.S. 47:305.37]
<input type="checkbox"/>	1087	The pharmaceuticals must be registered with the Louisiana Department of Agriculture and Forestry and must be administered to livestock used for agricultural purposes. The pharmaceuticals must be administered by the commercial farmer who raises livestock for profit or who raises crops, animals, plant products, or animal products for commercial sale. [La. R.S. 47:301(16)(f)]
<input type="checkbox"/>	5003	Feed and feed additives sold to commercial farmers for agricultural or commercial purposes. Commercial purposes mean purchasing, producing, or maintaining animals, including breeding stock, for resale. The sale of feed for animals held for personal use is not exempt and is subject to state sales tax. [La. R.S. 47:305(A)(4)(a), 47:305(A)(4)(b)(i) & (iii)]
<input type="checkbox"/>	5095	Polyroll tubing sold or used for commercial farm irrigation [La. R.S. 47:305.63]
<input type="checkbox"/>	Sch. A Line 21	Agricultural fencing materials include gates, hog wire, barbed wire, lumber, steel posts or rails, nails, screws, hinges, and premixed concrete dry mortar. Qualifying fencing materials also include electric fence wire, insulated posts, power sources, grounding systems, warning signs, and other components of electric ag fencing. Purchases must be used to fence agricultural livestock. PURCHASES ARE SUBJECT TO 2% STATE SALES TAX FROM 8/1/2023 TO 6/30/2029. [La. R.S. 47:305.80]

Under penalties of perjury, I declare that I have examined this exemption certificate, and to the best of my knowledge and belief, it is true, correct, and complete.

Authorization	
Commercial Farmer or Authorized Agent	Title
Signature	Date (mm/dd/yyyy)

Caution

The seller is responsible for properly administering this sales tax exemption, and the seller may be held liable for payment of the sales tax if the exemption certificate is improperly accepted for equipment that clearly does not qualify for exemption under the statute.