LOUISIANA DEPARTMENT of REVENUE

Purchases by Ships, Barges, or Vessels Operating Exclusively in Foreign or Interstate Coastwise Commerce

Sales Tax Exemption Certificate
(Formerly LGST 51-B)

Louisiana Revised Statute 47:305.1(B)

For questions about this form, please contact:
Louisiana Department of Revenue
Email: Sales.Inquiries@la.gov

Louisiana Revised Statute 47:305.1(B) provides an exemption from sales tax on certain purchases and services used or consumed in the operation and maintenance of qualifying ships, barges, or vessels operating in foreign or interstate commerce.

PLEASE PRINT OR TYPE

Ship/Barge/Vessel Name	Ship/Barge/Vessel Home Port	Date *(mm/dd/yyyy)*	
Owner/Operator of Ship/Barge/Vessel			
Address	City	State	ZIP

This certifies that the following apply: *(Check all that apply.)*

☐	Materials, supplies, or software
☐	Laundry services
☐	Repair services performed upon the above referenced ship/barge/vessel
☐	Materials and supplies used in repairs that enter into and become component parts of above referenced ship/barge/vessel as defined in La. R.S. 47:305.1(C)(3)
☐	Digital products, prewritten computer software access services, and information services, where the digital product or service is used in the maintenance or operation of the vessel as provided in La. R.S. 47:305.1(B)(4)

are for use or consumption solely in the operation or maintenance of the above referenced ship/barge/vessel in foreign or interstate commerce.

This further certifies that the above referenced ship, barge, or vessel is operating exclusively in foreign or interstate coastwise commerce as defined under La. R.S. 47:305.1(C).

Any intrastate activity in Louisiana or in any other state during the current voyage will invalidate the ship/barge/vessel's eligibility for this exemption. Misuse of this certificate by either the seller or the purchaser will subject either party to all penalties provided by law.

The exemptions under La. R.S. 47:305.1 apply only to ships, barges, or vessels used in interstate coastwise commerce. It does not apply to supplies, fuel, lubricants, repair materials, laundry services, or repair services purchased for use in Louisiana territorial waters aboard vessels used for such non-interstate commerce activities as mineral exploration, drilling, or production.

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 5035. This form is valid until December 31, 2030.

AUTHORIZATION

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.

Owner/Operator of Ship/Barge/Vessel	Title
Signature	Date *(mm/dd/yyyy)*

The seller must retain this exemption certificate for compliance purposes. A single completed certificate may be used to document exemption for additional transactions which coincide with verifiable interstate coastwise activities.