



**Application and Certificate of State Sales and Use Tax  
Exemption for Purchases of Tangible Personal Property Used  
to Replace or Repair Business Property Destroyed as a Result  
of Hurricanes Katrina or Rita  
(Louisiana Revised Statute 47:305.54)**

**Please Print or Type:**

Legal Name of Business

Trade Name of Business

Mailing Address

Location Address (of Equipment)

City/State/ZIP

City/State/ZIP

**General Information**

1. This certificate is used to claim exemption on business purchases of tangible personal property that replaces or is used by the business to repair property that has been damaged, destroyed, or lost as a result of the conditions created by Hurricane Katrina or Hurricane Rita.
2. Qualifying conditions include, but are not limited to, damage caused by inclement weather or flooding, theft due to the inability of civil authorities to maintain order, fire damage resulting from the conditions created during the emergency, or contamination caused by the release of toxic substances during the hurricanes.
3. The certificate does not apply to purchases of repairs or any other taxable services subject to state sales tax.
4. The exemption applies to the first \$2,500 of the sales price of each item of tangible personal property purchased.
5. The exemption does not apply to sales taxes imposed by any parish, municipality, school board, or any other political subdivision whose boundaries are not coterminous with those of the state.

The purchaser certifies that:

- The business is located in a Hurricane Katrina or Hurricane Rita Federal Emergency Management Agency Individual Assistance Area;
- The businesses had property at the location that was damaged, destroyed, or lost as a result of the conditions created by Hurricane Katrina or Hurricane Rita; and
- This purchase is for tangible personal property that will replace or be used to repair the property that was damaged, destroyed, or lost as a result of the conditions created by Hurricane Katrina or Hurricane Rita.

The purchaser certifies that he has read and understands the proper use of this exemption certificate. The seller must exercise care in accepting this certificate. Misuse of this exemption by the seller or the purchaser will subject either party to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.

Print or Type Name of Authorized Representative

Title

Signature of Authorized Representative

Date

**For Official Use**

**Sales Tax Holiday Exemption Certificate**

**The above business is hereby authorized to make purchases during the period of December 16, 2005, through December 18, 2005, without the payment of Louisiana state sales or use tax on the first \$2,500 of the purchase price of each item, provided that the purchased property will be used to repair or replace business-use property that was damaged or destroyed by Hurricanes Katrina or Rita.**

Signature of Department of Revenue Representative

Date