



Manufactured Home Retailers'
Purchases of Manufactured Homes,
Parts, and Accessories for Resale
Resale Certificate
Louisiana Revised Statute 47:305(J)

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

Louisiana Revised Statute 47:305(J) provides an exemption from state and local sales taxes for certain factory-built homes. This certification permits retailers of manufactured homes to acquire and resell manufactured homes, components, and accessories exempt from the obligation of paying state sales tax. Dealers should contact the local tax collector in the jurisdiction where the sale takes place for any questions regarding the exemption from local sales tax.

PLEASE PRINT OR TYPE

Purchaser			
Address	City	State	ZIP

This certifies that the purchaser listed above is a retailer in manufactured homes and has been issued License Number _____ by the State Fire Marshal's Office of the Louisiana Department of Public Safety.

ALL PURCHASES FROM			
Supplier Name			
Address	City	State	ZIP

will be manufactured homes, or will be tangible personal property or digital products that will become component and integral parts of manufactured homes held by the purchaser for resale, or will be an accessory that will be taxed as part of the manufactured home at the time of registration and titling in Louisiana. The individual manufactured home on which the property will be installed will be identified to the seller at the time of purchase, as required by the Louisiana Department of Revenue. I am claiming exemption from the payment of state sales and use taxes on my purchases from you under La. R.S. 47:305(J) of the sales tax law. I agree that if my purchases from you are later held subject to the sales or use tax, I assume full liability therefore. This certificate will remain in effect until December 31st of the calendar year _____, the year in which my current dealer retailer license was issued, unless the license expires, is revoked or the business closes operation sooner.

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 1088. This form is valid until December 31, 2031.

Under penalty of perjury, I declare that I have examined this exemption certificate and accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.	
Name	Title
Signature	Date (mm/dd/yyyy)

General Information

1. This exemption form should be retained by the seller. The form expires December 31st of the calendar year in which the current dealer retailer license was issued.
2. Manufactured homes on which parts or accessories were installed must be identified to the seller by complete description of make, year, model, and vehicle identification number, or by reference to the retailer's stock number. The manufactured home identification information must be recorded in the seller's records.
3. The retailer in manufactured homes must maintain complete records to show the individual manufactured homes on which the parts were installed.