



**Political Subdivision Certification**  
*Sales Tax Application/Exemption Certificate*  
*Louisiana Revised Statute 47:305.7(A)(1)*

**Mail to:**  
Louisiana Department of Revenue  
Taxpayer Compliance Division - SES  
P.O. Box 66362  
Baton Rouge, LA 70821-6362  
**Email:** [LDR-SalesExemptionApplications@la.gov](mailto:LDR-SalesExemptionApplications@la.gov)  
**Fax:** (225) 237-6762  
**For Questions:**  
Phone: (855) 307-3893

This form is for use by political subdivisions when applying for certification and exemption from the collection of state sales tax as provided for under La. R.S. 47:305.7(A). Completed forms should be mailed, emailed, or faxed to the Louisiana Department of Revenue for approval.

**PLEASE PRINT OR TYPE**

Political Subdivision		LDR Account Number (if applicable)	
Address	City	State	ZIP

The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

- |  |   |
|--|---|
| <input type="checkbox"/> State agency, board, or commission              | <input type="checkbox"/> Parish school board or public school |
| <input type="checkbox"/> Municipal government or instrumentality thereof | <input type="checkbox"/> Law enforcement district             |
| <input type="checkbox"/> Public charter school (La. R.S. 17:3971-4001)   | <input type="checkbox"/> Waterworks district                  |
| <input type="checkbox"/> Hospital service district                       | <input type="checkbox"/> Parish and municipal libraries       |
| <input type="checkbox"/> Public housing authority                        | <input type="checkbox"/> Other _____                          |
| <input type="checkbox"/> Parish government or instrumentality thereof    |   |

Purchases of tangible personal property, digital products, and taxable services and/or leases and rentals of tangible personal property and digital products by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by La. R.S. 47:305.7(A)(1). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as "a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions."

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under La. R.S. 447:305.7(A)(1), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

**A copy of the state law or local ordinance creating the political subdivision MUST be attached for review by the Louisiana Department of Revenue. The state law or local ordinance must include the effective date of the statute/ordinance and any sunset provisions imposed.**

**Notice to Dealer: Report this sale on Schedule A of your sales tax return as an allowable deduction for sales to U.S. government and Louisiana state and local government agencies. This return is valid until December 31, 2030.**

Signature of Authorized Agent	
Authorized Agent	Title
Signature	Date (mm/dd/yyyy)

For Official Use		
Louisiana Exemption Identification Number		
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Effective Date:	Expiration Date:
Signature of Department Representative	Date (mm/dd/yyyy)	