



**LOUISIANA**  
DEPARTMENT of REVENUE

### Farm Equipment

Sales Tax Exemption Certificate  
*Louisiana Revised Statutes 47:301(3)(i), (13)(k),  
(28)(a) and 47:305.25*

**Purchasers must be certified by Louisiana Department of Revenue and a copy of the approved Form R-1091, *Commercial Farmer Certification*, must be attached to this exemption certificate to certify the purchaser's exempt status. Please see additional information on the instruction sheet.**

Purchaser Information			
Commercial Farm/Farmer	Certification No.	Certification Expiration Date (mm/dd/yyyy)	
Commercial Farm Location Address	City	State	ZIP
Mailing Address	City	State	ZIP
Contact Number			

Item Purchased			
Description of Farm Equipment	Purchase Price	Invoice Number	Date of Purchase (mm/dd/yyyy)

X	Sales Return Code	Please select the exemption category that describes the item purchased.
<input type="checkbox"/>	5059	Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, hay balers, and attachments and sprayers (This exemption includes all implements that may attach to a rubber tired tractor.)
<input type="checkbox"/>	5059	Clippers, cultivators, discs, plows, and spreaders
<input type="checkbox"/>	5059	Irrigation wells, drives, motors, and equipment
<input type="checkbox"/>	5095	Polyroll tubing for commercial farm irrigation
<input type="checkbox"/>	5061	Other farm implements and equipment used for agricultural purposes in the production of food and fiber
<input type="checkbox"/>	5061	On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities

**Note:** The amount of qualifying purchases exceeding \$50,000 should be reported as sales, purchases, leases or rentals of manufacturing machinery and equipment on Form R-1029, *Louisiana Sales Tax Return*, Schedule A.

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	
Name (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.

Questions about the completion of this exemption certification should be sent to [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov).

## INSTRUCTIONS

### Commercial Farmer Certification

Louisiana Revised Statutes 47:301(3)(i), (13)(k), (28)(a) and 47:305.25(A) provide a sales tax exemption for the purchase of certain farm equipment. The purchaser must complete Form R-1060, *Farm Equipment Sales Tax Exemption Certificate*, and attach a copy of their Louisiana Department of Revenue approved Form R-1091, *Commercial Farmer Certification*, to be exempted from state sales tax on the sales price of the items listed below. Purchasers who cannot produce an approved Form R-1091 should not receive the exemption from state sales/use tax.

### Qualifying farm equipment includes:

1. Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, hay balers, and attachments and sprayers. Includes all attachments and implements that go on a rubber tired tractor.
2. Clippers cultivators, discs, plows, and spreaders.
3. Irrigation wells, drives, motors, and equipment.
4. Polyroll tubing used for commercial farm irrigation.
5. Other farm implements and equipment used for agricultural purposes in the production of food and fiber.
6. On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities.

### Commercial Farmers as Manufacturers

Louisiana Revised Statutes 47:301(3)(i), (13)(k), and (28)(a) provide a state sales tax exclusion for purchases, sales, and leases or rentals of qualified manufacturing machinery or equipment. Louisiana Revised Statute 47:301(3)(i)(ii)(dd) defines "manufacturing for agricultural purposes" to mean the production, processing, and storing of food and fiber and the production, processing, and storing of timber. Qualified purchasers who are engaged in the production of agricultural goods must complete Form R-1060 and attach a copy of their approved Form R-1091 to use the manufacturing machinery or equipment exemption.

Qualified purchasers who are engaged in logging and timber tract operations must complete Form R-1060 and attach a copy of their approved Form R-1071, *Manufacturer's Exemption Certificate*.

Certified commercial farmers may elect to use either the manufacturing machinery or equipment exclusion or the farm equipment sales tax exemption, or a combination of the two exemptions as described in Revenue Information Bulletin No. 04-012A issued May 18, 2004. Qualifying purchases will be subject to zero percent state sales tax.

### Farm Equipment Repairs

Louisiana Revised Statutes 47:301(3)(i), (13)(k), (28)(a), and 47:305.25 do not provide an exemption from sales tax on parts or labor used in the repair or modification of qualifying farm equipment.