



**Non-Road Utility Vehicles Used
Exclusively on Commercial Farms**
Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305.3(B)(3)(a)

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Taxpayer Compliance - SES
Phone: (855) 307-3893
Email: Commercial.farmer@la.gov

Louisiana Revised Statute 47:305.3(B)(3)(a) provides an exemption on the first \$150,000 of the sales price of qualifying farm equipment. Purchasers must be certified as commercial farmers by the Louisiana Department of Revenue, and a copy of the approved R-1091, *Commercial Farmer Certification*, must be attached to this exemption certificate to confirm the purchaser's exempt status.

The vehicle identified below is a utility vehicle that is not designed by the manufacturer, authorized by applicable laws, or intended by the purchaser for use on public roadways or streets. This utility vehicle was purchased from the following:

PLEASE PRINT OR TYPE

Vehicle Identification Number (VIN)	Make	Year	Model
Seller Name			
Address			
City	State	ZIP	

I hereby certify that the above identified utility vehicle will be used exclusively on a commercial farm in the production and harvesting of food and fiber that is intended for sale. I further certify that I am a commercial farmer who will sell the farm products that will be produced or harvested by the use of this equipment. Therefore, I claim exemption from state sales or use tax payment on the first \$150,000 of the sales price of the above non-road utility vehicle. I understand that any use of the property other than as stated above will subject the property to the applicable state sales or use tax.

Commercial Farm/Farmer	Certification No.	Certification Expiration Date
Mailing Address		
City	State	ZIP

Authorization

Commercial Farmer or Authorized Agent	Title
Signature	Date (mm/dd/yyyy)

This form is to be completed by an authorized purchaser who has been certified as a commercial farmer by LDR. The completed exemption certificate and a copy of the approved R-1091 must be presented to the Office of Motor Vehicles of the Louisiana Department of Public Safety, together with the purchaser's application for vehicle title and registration. **A separate certificate must be submitted for each vehicle.** Misuse of the exemption or this certificate by either the seller or the purchaser of a vehicle will subject either party to the civil and criminal penalties provided by law in addition to sales or use tax applicable to the property. The exemption provided is applicable only to state sales and use taxes but is not required by state statute to be applied to the sales and use taxes levied by political subdivisions of the State of Louisiana.