

Louisiana Revised Statute 47:305.24 provides an exemption from state sales taxes on purchases of feed and feed additives, seeds or plants and fertilizers by student farmers. The statute defines a student farmer as an individual who is under the age of 23 and is a member of a Future Farmers of America chapter or program established by the National Future Farmers of America organization, or a member of a 4-H club or other program established by 4-H. Students in similar types of agricultural programs may also qualify. Please contact the Louisiana Department of Revenue at [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov) for confirmation of other types of qualifying agricultural programs.

**Parish Agents, Agricultural Educators, Advisors or Club Leaders:** Please complete this form for each student participating in a qualifying agricultural program who will purchase feed, feed additives, seeds, plants or fertilizers as part of their participation in program activities. Examples of program activities include but are not limited to such activities as cattle show competitions, farm animal show competitions or produce competitions. This certification is not valid unless signed by a parish agent, agricultural educator, agricultural club advisor or agricultural club leader.

**Student Farmer:** Please retain the original signed certification for your files. Student farmers are required to give a copy of their certification to sellers in order to be exempted from payment of state sales tax on feed, feed additives, seeds, plants or fertilizers.

**Sellers:** The Student Farmer Certification exempts the sale of feed, feed additives, seeds, plants or fertilizers to qualifying student farmers. It is effective for the school year shown on the certification and it is not valid unless it is signed by a parish agent, agricultural educator, agricultural club advisor or agricultural club leader. This certification will serve as documentation of the purchaser's exempt status in lieu of Form R-1007, *Farm-Related Products* sales tax exemption certificate.

**PLEASE PRINT OR TYPE**

Student Name		School Year <b>08/01/2021 - 7/31/2022</b>	
Student Address			
City		State	ZIP
Agricultural Program <input type="checkbox"/> 4-H <input type="checkbox"/> FFA <input type="checkbox"/> Other _____			
Parish		School	

I, the undersigned parish agent, agricultural educator, advisor or club leader certify that the above named student is an active and bonafide member of the above named FFA chapter, 4-H Club or other similar student agriculture program.

**Name of parish agent, agricultural educator, advisor or club leader**

Name of parish agent, agricultural educator, advisor or club leader	Parish
Signature	Title

**Notice to Seller:** report these sales under exemption code 5107.