



Food Purchases by Certain Institutions

Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305(D)(2)

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

For purposes of state sales and use tax, purchases of meals or food items for use in meals furnished by certain institutions described in Louisiana Revised Statutes 47:305(D)(2)(i)-(v) shall be considered as purchased for resale.

Qualifying institutions are limited to public and private educational institutions, hospitals, nursing homes, adult residential care providers, continuing care retirement communities, mental institutions and certain rooming houses.

PLEASE PRINT OR TYPE

Purchaser Information			
Facility Owner	Facility Type		
Facility Name			
Mailing Address			
City	State	ZIP	
Location Address			
City	State	ZIP	

I, the authorized purchaser, certify that all food purchases are for resale and the entity meets the criteria for the sales tax exemption under LA R.S. 47:305 (D)(2), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

Notice to Dealer: Report this sale on Form R-1029, Louisiana Sales Tax Return, Schedule A, Sales for resale.

Under the 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorization

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