



**Sales Tax Exemption for Publishing
Businesses That Distribute News
Publications at No Cost to Readers**

Taxpayer Services Division
P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7356
(225) 219-2065 (Fax)

Please Print or Type

1. Name of Publishing Business ▼		
2. Home Address ▼		
▼ City ▼	▼ State ▼	▼ ZIP ▼
3. Mailing Address ▼		
▼ City ▼	▼ State ▼	▼ ZIP ▼
4. Telephone Number ▼		

The above publishing business certifies that it distributes its news publications at no cost to readers and pays unrelated third parties to print its news publications.

Revised Statute 47:301(3)(h) allows qualifying publishing businesses to pay sales tax on the lesser of the following costs:

1. The printing cost paid to a unrelated third party, less itemized charges for freight, paper and ink; or
2. Payments to a dealer or distributor for distribution of the paper.

In electing to pay sales tax on the payments to a dealer or distributor for distribution of the paper, the publishing business is granted a sales tax exemption for the printing costs paid to an unrelated third party. The publishing business is responsible for paying the sales tax on their distribution costs.

5. Representative from Publishing Business completing the exemption certificate	
▼ Print/Type Name ▼	▼ Title ▼
▼ Signature ▼	▼ Date ▼