


**Purchases of Food Items by Certain Nonpublic
Schools or Nonprofit Organizations**

Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305.6(3)

For questions about this form, please contact:

Louisiana Department of Revenue

Phone: (855) 307-3893

Email: Sales.Inquiries@la.gov

PLEASE PRINT OR TYPE

Authorized Purchaser Name		Phone Number	
Nonpublic School or Nonprofit Organization Name			
Physical Address			
City	State	ZIP	

Louisiana Revised Statute 47:305.6(3) provides a state and local sales tax exemption for purchases of food items for school lunch or breakfast programs.

The authorized person certifies their qualification for the exemption as one of the following:

- ☐ A nonpublic elementary or secondary school that participates in the National School Lunch and School Breakfast programs
- ☐ A nonprofit corporation that serves students in nonpublic elementary or secondary schools that participate in the National School Lunch and School Breakfast programs

This certificate verifies that the organization listed above is completely exempt from state sales tax. Dealers should contact the local tax collector in the jurisdiction where the sale takes place for any questions regarding the exemption from local sales tax. This sales tax exemption certificate may only be used for the purchase of food items to be used for National School Lunch and School Breakfast programs.

Note: See Revenue Information Bulletin 16-024 for more information on the taxability of meals for schools participating in the National School Lunch and School Breakfast Programs.

Notice to Dealer: Report this sale on Schedule A, Sales for Resale, of your sales tax return. This form is valid until December 31, 2031.

Under penalty of perjury, I declare that I have examined this form and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Authorization

Name	Title
Signature	Date (mm/dd/yyyy)