

LOUISIANA
DEPARTMENT of REVENUE

**Sheltered Workshops or Supported Employment
Providers for Persons with Intellectual Disabilities**

Sales Tax Application/Exemption Certificate
Louisiana Revised Statute 47:305.38

Mail to:

Louisiana Department of Revenue
Revenue Processing Center
P. O. Box 4998
Baton Rouge, LA 70821-4998
Phone: (855) 307-3893
Fax: (225) 237-6762

PLEASE PRINT OR TYPE

Sheltered Workshop or Supported Employment Provider Information

Name		Telephone Number	
Physical Address			
City		State	ZIP
Mailing Address			
City		State	ZIP

LA R.S. 47:305.38 provides a state and local sales tax exemption for sheltered workshops or supported employment providers as defined in LA R.S. 39:1604.4 for persons with intellectual disabilities that are licensed by the Louisiana Department of Health/Health Standards Section as a day developmental training center.

- The sales tax exemption applies only on the sales and purchases of tangible personal property.
- The sales tax exemption does not apply to taxable leases or rentals of tangible personal property or to the taxable sales of services enumerated in LA R.S. 47:301(14).
- **A copy of the Louisiana Department of Health/Health Standard Section license certifying the sheltered workshop or supported employment provider as a day developmental training center is required for approval.**

Notice to Dealer: Report this sale under exemption code 5068.

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

Authorized Representative Completing this Application

Name	Title
Signature	Date (mm/dd/yyyy)

FOR OFFICIAL USE ONLY

Approved Disapproved	Expiration Date: JUNE 30, 20 _____
Signature of Department Representative	Date (mm/dd/yyyy)

Questions about the completion of this form should be sent to Sales.Inquiries@la.gov.