



**Rent for Re-Rent of Certain  
Oilfield Equipment**  
Sales Tax Exemption Certificate  
*Louisiana Revised Statute 47:301(7)(b)*

**For questions about this form,  
please contact:**  
Louisiana Department of Revenue  
Taxpayer Compliance Division-SES  
Phone: (855) 307-3893  
Email: [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov)

PLEASE PRINT OR TYPE

**Lessee Information**

Business Name		Louisiana Sales Tax Account No.	
Mailing Address			
City		State	ZIP
Location Address			
City		State	ZIP

This declares that the lessee named above maintains a sales tax account (or is registered) with the Louisiana Department of Revenue and is engaged in the business of leasing and renting tangible personal property. The lessee also declares that the tangible personal property being leased or rented is for the purpose of re-leasing the property to customers for use in connection with the operating, drilling, completion, or reworking of oil, gas, sulphur, or other mineral wells. This exemption is limited to the lease or rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, and other drilling or related equipment that will be offered for re-lease or re-rental to customers. This also confirms that the gross proceeds received from the re-rent or re-lease of the property will be subject to all applicable rental tax that must be remitted.

Description of Property Leased or Rented:

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**Authorization**

Under 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.

Authorized Lessee <i>(Please print or type.)</i>	Date <i>(mm/dd/yyyy)</i>
Signature	Lessee Title

**Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 1014. This form is valid until December 31, 2030.**

**Lessor Information**

Business Name		Louisiana Sales Tax Account No.	
Address	City	State	ZIP

**CAUTION:** Misuse of this exemption certificate will subject the lessee or lessor to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.