LOUISIANA
DEPARTMENT *of* REVENUE

Purchases for Resale by a Blind Person in the Conduct of a Business

Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305.15(A)

PLEASE PRINT OR TYPE

Qualifying Blind Person		
Address		
City	State	ZIP

This certifies that the purchaser is a blind person who is making purchases for resale in the conduct of a business that is exempt from license taxes by Louisiana Revised Statutes 23:3032 and 23:3033.

The blind person certifies the following:

• The purchases are made in the conduct of a business which is exempt from license taxes by LA R.S. 23:3032 and 3033;

• The items purchased are for resale and sales tax will not be charged to customers upon resale of the merchandise;

• The business is conducted by the blind person exclusively for his own support or for the support of his family;

• The value of the business's stock of goods on hand, or equipment or capital stock never exceeds $2,000;

The purchaser acknowledges the privileges granted by this exemption shall not extend to dealing in the sale, trade, or traffic of deadly weapons, to the operation of Jenny Linds, pool tables, or other like contrivances for amusement; or to the operation of any business, or the sale, trade, or traffic of any article presently prohibited, or which may be hereafter prohibited by law. The undersigned purchaser further agrees that should the sale later be held subject to the sales tax, the purchaser assumes full liability for payment of the tax, penalty, and interest.

Any purchaser who fraudulently signs this certificate without intent to use the property as above stated shall be subject to all penalties provided by Title 47 of the Louisiana Revised Statutes.

Notice to Dealer: Report this sale under exemption code 5052.

Under penalty 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.	
Qualifying blind person or authorized representative completing this exemption certificate	
Name	Title
Signature	Date *(mm/dd/yyyy)*

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