



Purchase of Lease or Rental Vehicles

Sales Tax Exemption Application

*Louisiana Revised Statute 47:305(K)(3)
and 47:305.36*

Submit application and questions regarding status to:

Louisiana Department of Revenue

Taxpayer Compliance Division – Sales Division

Email: LDRSales.ExemptionApplications@la.gov

For all other questions, please contact:

Email: Sales.Inquiries@la.gov

This form is for use by motor vehicle dealers who are seeking to apply for Form R-1310, *Purchases for Use by Qualified Vehicle Lessors Sales Tax Exemption Certificate*, which grants an exemption from state sales tax on vehicles purchased for lease or rental in accordance with Louisiana Revised Statutes 47:305(K)(3) and 47:305.36.

According to La. R.S. 47:305.36, the sales and use tax imposed by any taxing authority does not apply to the retail sale, purchase, lease, or importation of motor vehicles, trailers, or semitrailers, as defined in La. R.S. 47:451. This exemption applies only if these vehicles are stored, used, or consumed in the state exclusively for lease or rental. Additionally, the gross proceeds generated from leasing or renting such property, which has not been previously taxed, must be at reasonable market rates.

To qualify the following conditions must be met:

1. You must be registered to collect state sales tax.
2. Each separate location must have its own account number.
3. Each separate location must have its own license from the Motor Vehicle Commission or the Used Motor Vehicle Commission.
4. You must have a license issued by the Motor Vehicle Commission before the application for Form R-1310 can be approved.

Please complete the application below and email it to LDRSales.ExemptionApplications@la.gov, along with a copy of your current license issued by the Motor Vehicle Commission. Please note that licenses are issued by either the Louisiana Motor Vehicle Commission or the Louisiana Used Motor Vehicle Commission, and that LDR does not issue motor vehicle licenses. For additional information on obtaining a license, new car dealers should contact the Louisiana Motor Vehicle Commission at <https://www.lmvc.la.gov/>, while used car dealers should reach out to the Louisiana Used Motor Vehicle Commission at <https://lumvc.louisiana.gov>.

Please mark appropriate box: ☐ New Application ☐ Renewal

PLEASE PRINT OR TYPE

Owner Name			
Trade Name			
Mailing Address	City	State	ZIP
Location Address	City	State	ZIP
Louisiana Sales Tax Account Number			
License number issued by the Louisiana Motor Vehicle Commission or the Louisiana Used Motor Vehicle Commission (<i>A copy of current license must be attached.</i>)			
Approximate number of vehicles to be leased or rented			

I am engaged in the leasing and renting of vehicles as a regular business activity, and all vehicles licensed and titled tax free will be stored, used, or consumed exclusively for lease or rental at reasonable market rates.

Authorized Officer	Title	
Authorized Officer's Email Address		
Signature	Date (mm/dd/yyyy)	Telephone Number