



Catfish Production or Harvesting
Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305.3(B)(5)(e)

For questions about this form, please contact:
Louisiana Department of Revenue
Phone: (855) 307-3893
Email: Sales.Inquiries@la.gov

Louisiana Revised Statute 47:305.3(B)(5)(e) provides an exemption from state and local sales tax on the purchase or use of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production or harvesting of catfish.

PLEASE PRINT OR TYPE

Purchaser Name			
Address	City	State	ZIP

I, the purchaser named above, hereby certify that the items purchased from the seller named below are to be used exclusively in the production or harvesting of catfish that is produced in either private or public waters. It is further agreed and understood that if items purchased tax-free through the use of this certificate are used for purposes other than those stated herein, the purchaser will be subject to the tax, interest and penalties provided by law.

Items Purchased:

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Seller Information

Seller			
Address	City	State	ZIP

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 5007. This form is valid until December 31, 2031.

This certificate verifies that the purchaser 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.

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.

Authorization

Signature of Purchaser	Date (mm/dd/yyyy)
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Caution

The seller is responsible for properly administering this sales tax exemption, and the seller may be held liable for payment of the sales tax if the exemption certificate is improperly accepted for items that clearly do not qualify for exemption under the statute.