

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Rail Rolling Stock and Railroad Ties  
 Sales Tax Exemption Certificate**  
*Louisiana Revised Statutes 47:305.45 and 47:305.50(E) & (F)*

Louisiana Revised Statute 47:305.45 exempts sales, use, and lease tax imposed on per diem or car hire on freight cars and other rolling stock; piggy back trailers; and rolling stock owned, operated or leased by a railroad. Louisiana Revised Statute 47:305.50(E) provides an exemption for rail rolling stock sold or leased in this state. Parts or services used in the fabrication, modification or repair of rail rolling stock are also exempted. Louisiana Revised Statute 47:305.50(F) exempts the sales of railroad ties to a railroad that are sold prior to long-term preservative treatment provided the ties are destined for use outside Louisiana.

PLEASE PRINT OR TYPE

Purchaser Information		
Purchaser/Railroad		
Business Address		
City	State	ZIP

The purchaser named above certifies that: *(Mark one or more, as applicable.)*

X	Sales Return Code	Description
<input type="checkbox"/>	5083	Freight cars, piggy back trailers, and rolling stock owned, operated or leased by a railroad. (LA R.S. 47:305.45) Sales or leases of rail rolling stock in Louisiana. (LA R.S. 47:305.50(E)(1)).
<input type="checkbox"/>	5084	Sales of parts or services used in the fabrication, modification or repair of rail rolling stock in Louisiana (LA R.S. 47:305.50(E)(2)).
<input type="checkbox"/>	5085	Sales of untreated "green" railroad ties to a railroad which are sold prior to a long-term preservatives treatment. Railroad ties must be destined for installation outside of Louisiana (LA R.S. 47:305.50(F)).

**Notice to Seller:** Report these sales on the appropriate sales tax return schedule using the above referenced sales tax exemption codes.

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	
Purchasing Officer/Agent	Title
Signature	Date (dd/mm/yyyy)
X	

**CAUTION TO SELLER**

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. Misuse of this exemption certificate will subject the buyer or seller to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.

Questions about the completion of this exemption certificate should be sent to [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov).