



LOUISIANA
DEPARTMENT
of REVENUE

Rail Rolling Stock and Railroad Ties

Sales Tax Exemption Certificate

*Louisiana Revised Statutes 47:305.50(C)(1)
&(C)(2), and 47:305.50(D)*

For questions about this form, please contact:

Louisiana Department of Revenue

Phone: (855) 307-3893

Email: Sales.Inquiries@la.gov

Louisiana Revised Statute 47:305.50(C)(1) provides an exemption from state and local sales and use taxes for rail rolling stock that is sold or leased within the state. Additionally, parts or services used for the fabrication, modification, or repair of rail rolling stock are also exempt from state and local sales and use taxes under La. R.S. 47:305.50(C)(2). Furthermore, La. R.S. 47:305.50(D) exempts state and local sales and use tax on purchases of railroad ties to a railroad by a railroad, provided that these ties are sold before undergoing long-term preservative treatment and are intended for use outside of Louisiana.

PLEASE PRINT OR TYPE

Purchaser Information		
Purchaser/Railroad		
Business Address		
City	State	ZIP

The purchaser named above certifies the following: *(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 sales or leases of rail rolling stock in Louisiana (La. R.S. 47:305.50(C)(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(C)(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(D)).

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return. 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

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

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.