



Homeless Shelter Certification
Sales Tax Application/Exemption Certificate
Louisiana Revised Statute 47:305(E)(1)

Submit application and questions regarding status to:
Louisiana Department of Revenue
Taxpayer Compliance – Sales Division
Email: LDRSales.ExemptionApplications@la.gov
For all other questions, please contact:
Email: Sales.Inquiries@la.gov or Phone: (855) 307-3893

This form is for homeless shelters applying for an exemption from state and local sales and use taxes on room rentals for homeless transient individuals. La. R.S. 47:305(E)(1) allows qualifying shelters to provide these rentals tax-free. Approved shelters must retain copies of their applications for records. Completed forms should be submitted via email to the Louisiana Department of Revenue at the email address above for approval.

PLEASE PRINT OR TYPE

Homeless Shelter Name		Louisiana Sales Tax Account Number	
Business Address		Telephone Number	
City	State	ZIP	
Location Address			
City	State	ZIP	

The above homeless shelter hereby applies for the exemption from the collection of state and local sales tax as allowed under La. R.S. 47:305(E)(1).

In applying for the sales/use tax exemption, the organization certifies the following:

- The homeless shelter is operated by a nonprofit organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
- The homeless shelter is a temporary lodging facility devoted exclusively to housing homeless transient persons.
- The temporary lodging provided to each homeless transient person by the homeless shelter will not exceed a period longer than thirty days' duration.
- The room rental rate charged to homeless transient persons is less than twenty dollars per day.

Notice to Dealer: Report this sale under exemption code 1013. For questions about the status of an application, renewal, or reissuance of this exemption certificate, please email LDRSales.ExemptionApplications@la.gov. For all other questions, please contact Sales.Inquiries@la.gov.

Certification

Under penalty of perjury, I declare that I have examined this application for exemption, and to the best of my knowledge and belief, it is true, correct, and complete.	
Name	Title
Signature	Date (mm/dd/yyyy)

FOR OFFICIAL USE ONLY

<input type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	Expiration Date: JUNE 30, 20 _____
Signature of Department Representative		Date (mm/dd/yyyy)