



## Purchases of Utilities for On-Farm Storage Facilities

Sales Tax Exemption Certificate  
Louisiana Revised Statute 47:305.4

**Note:** In order to be considered valid, a copy of Form R-1091, *Commercial Farmer Certification*, must be attached to the completed exemption certificate.

PLEASE PRINT OR TYPE

Purchaser Information			
Commercial Farm/Farmer	Certification No.	Certification Expiration Date	
Physical Address	City	State	ZIP
Mailing Address	City	State	ZIP
Contact Email Address	Contact Number	Farm Goods Produced	

On-Farm Storage Information			
911 Physical Address of Storage Facility	City	State	ZIP
Type of Utility Purchased: <input type="checkbox"/> Steam/Water <input type="checkbox"/> Electric Power or Energy <input type="checkbox"/> Natural Gas			

Act 53 of the 2021 Regular Session provides a sales tax exemption for the sale and purchase of utilities as provided in Louisiana Revised Statute 47:305.4 for use by certified commercial farmers for on-farm storage facilities that contain raw agricultural commodities. This exemption certificate will not be considered complete, unless all of the information is included on this form.

The commercial farm/farmer named above, does hereby certify that the utilities purchased from the utility provider named below are used for on-farm storage facilities or containers located in Louisiana that are separately metered by the utility provider and contain raw agricultural commodities such as feed, seed and fertilizer.

The commercial farm/farmer further agrees that any utilities purchased under this exemption certificate and not used as required by statute will be deemed taxable and the commercial farm/farmer will accrue and remit sales tax at the current rate to LDR.

Any commercial farm/farmer who fraudulently signs this certificate without intent to use the utilities purchased as stated above shall be subject to all penalties provided for by law.

**Notice to Dealer: Report this sale under exemption code 5110.**

Utility Provider Information		
Utility Provider's Name	Utility Provider's Account No.	Utility Provider's Meter No.
Address (Street & number or P.O. Box)		
City	State	ZIP

Under penalty of perjury, I declare that I have examined this form and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Authorization	
Name	Title
Signature	Date (mm/dd/yyyy)

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

## INSTRUCTIONS

### General Information

The Form R-80001, *Purchases of Utilities for On-Farm Storage Facilities*, sales tax exemption certificate was developed for use in documenting the exempt purchase of utilities for on-farm storage facilities. The form should be completed in its entirety by the purchaser of the utilities eligible for the exemption. This exemption is valid for periods beginning October 1, 2021, and exempts purchasers from the state sales tax levied on business utilities.

Once completed, this exemption certificate should be submitted to the utility company from which the utility is being purchased. This form should not be submitted to the Louisiana Department of Revenue or any other tax collection agencies.

### Utilities subject to this exemption must be separately metered in order to qualify for this exemption.

A separate exemption certificate should be completed for each utility used for on-farm storage facilities or containers. If a meter supplies more than one on-farm storage facility or container, only one exemption certificate is required to document the exemption for that meter.

### Purchaser Information

Commercial Farm/Farmer - Name of commercial farm/farmer purchasing utilities subject to this exemption. This name should correspond to the name on the Form R-1091, *Commercial Farmer Certification*.

Certificate Number - The certificate number assigned by the Louisiana Department of Revenue to the commercial farm/farmer making purchases of utilities subject to this exemption.

Certification Expiration Date - self-explanatory.

Physical Address - Physical address of commercial farm/farmer.

Mailing Address - Mailing address of commercial farm/farmer if different than mailing address.

Contact Number - Contact number for commercial farm/farmer.

Farm Goods Produced - Major commodities produced.

### On-Farm Storage Information

911 Physical Address of Storage Facility - Physical address of the utility meter location as provided by local 911 authority. If storage facility has not properly obtained an actual 911 address, then the nearest street or intersection should be listed here.

Type of Utility Purchased - Please check the appropriate box for the type of utility purchased under this exemption.

### Utility Provider Information

Utility Provider's Name - Name of utility company supplying the utilities for the on-farm storage facility or container.

Utility Provider's Account Number - The account referenced by the seller on billing invoices or documents submitted to the commercial farmer by the utility provider.

Utility Provider's Meter Number - The meter number referenced by the seller on billing invoices or documents submitted to the commercial farmer by the utility provider.

Address - Seller address for remitting payments for utility purchases.

### Authorization

Name - Name of authorized person completing this sales tax exemption for purchases of utilities eligible for exemption.

Title - Job title of authorized person completing this sales tax exemption for purchases of utilities eligible for exemption.

Signature - Signature of authorized person completing this sales tax exemption for purchases of utilities eligible for exemption.

Date - Current date.