



**Purchases of Utilities for
On-Farm Storage Facilities**
Sales Tax Exemption Certificate
Louisiana Revised Statute 47:305.3(B)(5)(g)

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Taxpayer Compliance - SES
Phone: (855) 307-3893
Email: Commercial.farmer@la.gov

Louisiana Revised Statute 47:305.3(B)(5)(g) provides a sales tax exemption for the sale and purchase of utilities 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.

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 | | | |

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 on Schedule A-1 of your sales tax return under exemption code 5110. This form is valid until December 31, 2030.

| 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) |

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 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, 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