



**Direct Payment Sales Tax Application  
for Use by Approved Data Centers**  
*Louisiana Revised Statute 47:303.1(B)(5)*

**Submit application and questions  
regarding status to:**

Louisiana Department of Revenue  
Taxpayer Compliance – Sales Division  
Email: [LDRSales.ExemptionApplications@la.gov](mailto:LDRSales.ExemptionApplications@la.gov)

**For all other questions, please contact:**

Email: [Sales.Inquires@la.gov](mailto:Sales.Inquires@la.gov) or  
Phone: (855) 307-3893

**FOR USE BY APPROVED DATA CENTERS ONLY**

This form is for use by data centers that have been approved according to La. R.S. 47:305.73 to apply for Form R-1322, *Blanket Exemption Certificate* for the direct payment of state sales tax, as described in La. R.S. 47:303.1(B)(5). A direct pay number can be granted to a taxpayer who has entered into an agreement with the state under the provisions of La. R.S. 47:305.73 and who meets all necessary qualifications. The taxpayer may retain the direct pay number for the entire duration of the agreement established under La. R.S. 47:305.73. Completed forms should be submitted via email to the Louisiana Department of Revenue at the email address above for approval. Dealers must contact the local tax collector where the sale occurs if they have questions about the direct payment of local sales tax.

**PLEASE PRINT OR TYPE**

Legal Name	Louisiana Sales Tax Account Number	
Trade Name	Location ID (if applicable)	
Mailing Address		
City	State	ZIP
Data Center Facility Address	Parish of Data Center Facility	
City	State	ZIP

**Required Application Attachments:**

1. Certification Letter from Louisiana Department of Economic Development
2. Contract between Approved Data Center and Louisiana Department of Economic Development

**AUTHORIZATION**

I affirm that the information given on this application is true and correct.

Authorized Representative	Title
Email Address	Telephone Number
Signature	Date (mm/dd/yyyy)