



Short-Term Equipment Dealer Lease or Rental for the Purpose of Re-Lease or Re-Rental

Sales Tax Exemption Certificate
Louisiana Revised Statute 47:301(7)(c)

For questions about this form,
please contact:
Louisiana Department of Revenue
Email: Sales.Inquiries@la.gov

The lessee named below declares they are a short-term equipment rental dealer whose principal business is the short-term rental of tangible personal property or digital products. Short-term rentals are rentals of tangible personal property or digital products for periods of less than three hundred and sixty-five days, an undefined period, or under an open-ended agreement. The short-term equipment rental dealer must be classified under the NAICS codes 532412 (Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing) or 532310 (General Rental Centers).

Lessee Information		
Business Name	Louisiana Sales Tax Account Number	
Mailing Address		
City	State	ZIP
Location Address		
City	State	ZIP
Description of Property Leased or Rented:		

This declares the lessee named above maintains a sales tax account (or is registered) with the Louisiana Department of Revenue and has leased or rented the described property with the sole intention of leasing or renting the property to a third party.

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 1123.

Authorization	
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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Authorized Lessee (<i>Please print or type.</i>)	Date (<i>mm/dd/yyyy</i>)
Signature	Lessee Title

Lessor Information		
Business Name	Louisiana Sales Tax Account Number	
Address		
City	State	ZIP