

Child Advocacy Organizations

Sales Tax Application/Exemption Certificate

Acts 2025, No. 494

Mail to:

Louisiana Department of Revenue Taxpayer Compliance - SES P. O. Box 4998

Baton Rouge, LA 70821-4998

Email: LDRSales.ExemptionApplications@la.gov

Fax: (225) 237-6762 For Questions: Phone: (855) 307-3893

This form is intended for the Louisiana Alliance of Children's Advocacy Centers and other nonprofit organizations functioning as child advocacy centers. It is used to apply for an exemption from state and local sales and use taxes in accordance with Act 494 of the 2025 Regular Session of the Louisiana Legislature. Completed forms should be submitted via mail, email, or fax to the Louisiana Department of Revenue for approval.

Act 494 of the 2025 Regular Session of the Louisiana Legislature establishes provisions for a one-year exemption certificate applicable to purchases made by the Louisiana Alliance of Children's Advocacy Centers, as well as purchases by other nonprofit entities operating as child advocacy centers in accordance with the provisions outlined in Children's Code Article 521. Qualifying child advocacy centers must apply on an annual basis to obtain this exemption.

PLEASE PRINT OR TYPE

Child Advocacy Organization Information						
Name of the Organization	Telephone Number National Children's		s Alliance Member Number			
Physical Address	City		State	ZIP		
Mailing Address	City		State	ZIP		

The authorized representative signing on behalf of the child advocacy center certifies that the center is governed by a child advocacy board of directors and complies with all the requirements outlined in Chapter 2 of Title V of the Louisiana Children's Code. This includes being a member of the National Children's Alliance and maintaining full compliance with its standards.

Additionally, the authorized representative certifies that all purchases made by the center are eligible for exemption from state and local sales and use tax in accordance with Act 494 of the 2025 Regular Session of the Louisiana Legislature. If it is later determined that any sales tax is owed, the organization will be responsible for any tax liabilities.

A complete list of members of the National Children's Alliance may be found at https://lacacs.org/find-a-cac/.

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 5117.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized Representative Completing this Application				
Name	Title			
Signature	Date (mm/dd/yyyy)			

FOR OFFICIAL USE ONLY				
☐ Approved ☐ Disapproved	Effective Date:	Expiration Date:		
Signature of Department Representative	Date (mm/dd/yyyy)			