

Purchases by Political Subdivisions of the State of Louisiana

Sales Tax Exemption Certificate Louisiana Revised Statute 47:305.7(A)(1) For questions about this form, please contact:

Louisiana Department of Revenue Phone: (855) 307-3893 Email: Sales,Inquiries@la.gov

Purchases of tangible personal property, digital products, and taxable services, and/or leases and rentals of tangible personal property and digital products by the political subdivision referenced below are totally exempt from the sales tax levied by the State of Louisiana as provided by La. R.S. 47:305.7(A)(1). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as "a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions." Political subdivisions making purchases from vendors requiring a certified exemption certificate may apply by completing Form R-1057, Political Subdivision Certification.

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The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under La. R.S. 47:305.7(A)(1), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

Notice to Dealer: Report this sale on Schedule A of your sales tax return as an allowable deduction for sales to U.S. government and Louisiana state and local government agencies. This form is valid until December 31, 2030.

Signature of Authorized Agent		
Authorized Agent	Tille	
Mark Normand Jr.	Undersecretary	
Signature	Date (mm/dd/yyyy) 07/01/2025	