R-1007-L (9/01)

## State of Louisiana Department of Revenue

Blanket Certificate of Sales/Use Tax Exemption covering purchases by sellers of livestock, livestock products, and commercial growers

(Louisiana Revised Statute 47:301 et seq.)

The undersigned party making purchases from:

Address	
The purchaser certifies that he is: (Mark as applicable.)	
a commercial producer of livestock and/or livestock products for s	ale, and/or
a commercial grower of crops for sales	
a veterinarian who administers pharmaceuticals to agricultural live	estock
The purchaser further certifies that: (Mark one or more, as applicable.)	
$\Box$ 1. The animal feed purchased will be consumed only by livestock the	at are part of the purchaser's commercial or agricultural stock.
2. The seeds, fertilizer, or pesticides, including insecticides, herbic or in the treatment of crops that he will grow in commercial quar for sale, or whose products are for sale.	ides, and fungicides purchased will be used for the planting of ntities for sale, or for consumption by his livestock that is itself
3. The containers purchased will be used in the packaging for sale of with the farm products.	of farm products that he has grown. The containers will be sold
4. The diesel fuel, butane, propane, and other liquefied petroleum g purposes as a power source or as a heating fuel for equipment that operation.	ases purchased will be used or consumed exclusively for farm is used directly in a commercial growing or livestock production
igsquare 5. The pharmaceuticals will be administered to livestock used for a	agricultural purposes.
The purchaser further certifies that he has read and understands the pro care in accepting this certificate. Misuse of this exemption by the seller or t all civil or criminal penalties provided for by Title 47 of the Louisiana Rev	he purchaser will subject either party to payment of the tax and
Authorized signature	Date
Name of purchaser	Address
General Inform	ation
	persons growing vegetables, ornamental plants, lawns, etc., their own use and not for sale.

- 2. The exemption on animal feeds may be claimed by purchasers such as cattlemen, dairymen, poultrymen, and others who will sell the livestock or the products of the livestock that consume the feeds purchased tax-free. The exemption may also be claimed on purchases of feed for those animals that are primarily held for agricultural use. The exemption may not be claimed on purchases of feed for animals held for personal or business use.
- 3. The exemptions covering seeds, fertilizer, pesticides, and containers may be claimed only by farmers growing crops in commercial quantities for sale. These exemptions may not be claimed

- 4. An exemption can be claimed only on diesel fuel, butane, propane, and other liquefied petroleum gases that will be used as a power source or as a heating fuel for equipment that is used directly in a commercial growing or livestock production operation.
- 5. The exclusion for pharmaceuticals administered to livestock used for agricultural purposes may be claimed by producers who raise livestock for profit or who raise crops, animals or plant or animal products for market; and also by veterinarians who administer such pharmaceuticals to livestock in the course of furnishing professional services to qualifying producers.

R-1007-L (9/01)



## Blanket Certificate of Sales/Use Tax Exemption covering purchases by sellers of livestock, livestock products, and commercial growers

(Louisiana Revised Statute 47:301 et seq.)

The undersigned party making purchases from:

Name of seller           Address	
The purchaser certifies that he is: (Mark as applicable.)	
a commercial producer of livestock and/or livestock products	for sale, and/or
a commercial grower of crops for sales	
a veterinarian who administers pharmaceuticals to agricultura	al livestock
The purchaser further certifies that: (Mark one or more, as applicabl	e.)
1. The animal feed purchased will be consumed only by livesto	ock that are part of the purchaser's commercial or agricultural stock.
	erbicides, and fungicides purchased will be used for the planting of quantities for sale, or for consumption by his livestock that is itself
<ul> <li>3. The containers purchased will be used in the packaging for swith the farm products.</li> </ul>	sale of farm products that he has grown. The containers will be sold
	um gases purchased will be used or consumed exclusively for farm t that is used directly in a commercial growing or livestock production
5. The pharmaceuticals will be administered to livestock used	for agricultural purposes.
The purchaser further certifies that he has read and understands the care in accepting this certificate. Misuse of this exemption by the selle all civil or criminal penalties provided for by Title 47 of the Louisiana	or or the purchaser will subject either party to payment of the tax and
Authorized signature	Date
Name of purchaser	Address

## **General Information**

- 1. This form is to be completed by the purchaser annually and presented to the seller for retention.
- 2. The exemption on animal feeds may be claimed by purchasers such as cattlemen, dairymen, poultrymen, and others who will sell the livestock or the products of the livestock that consume the feeds purchased tax-free. The exemption may also be claimed on purchases of feed for those animals that are primarily held for agricultural use. The exemption may not be claimed on purchases of feed for animals held for personal or business use.
- 3. The exemptions covering seeds, fertilizer, pesticides, and containers may be claimed only by farmers growing crops in commercial quantities for sale. These exemptions may not be claimed

by persons growing vegetables, ornamental plants, lawns, etc., for their own use and not for sale.

- 4. An exemption can be claimed only on diesel fuel, butane, propane, and other liquefied petroleum gases that will be used as a power source or as a heating fuel for equipment that is used directly in a commercial growing or livestock production operation.
- 5. The exclusion for pharmaceuticals administered to livestock used for agricultural purposes may be claimed by producers who raise livestock for profit or who raise crops, animals or plant or animal products for market; and also by veterinarians who administer such pharmaceuticals to livestock in the course of furnishing professional services to qualifying producers.

R-1028 (3/98)



State of Louisiana Department of Revenue

## Blanket Exemption Certificate for purchases by registered wholesalers for resale or further processing under the Louisiana General Sales Tax Act

Date \_\_\_\_\_

Type of property to be resold

City, State, ZIP

This certifies that the following types of materials, goods, merchandise, and services purchased by the undersigned from \_\_\_\_\_

\_\_\_\_\_\_ are to be used for resale or further processing for resale as tangible personal property by the undersigned registered wholesale dealer and are, therefore, exempt from the advance tax provisions of Louisiana Revised Statute 47:306B.

Registration certificate number (valid only if it includes the letter "W")

The undersigned purchaser further certifies that the location of the business shown below has been assigned a wholesale sales tax registration number by the Department of Revenue, enabling him to make purchases of property for resale or further processing without payment to vendors of the advance sales tax, and that his current account number is indicated above. The purchaser assumes full liability if the sale is later held subject to tax, even though the seller has received this completed certificate.

Name of purchaser \_\_\_\_\_

Address

Signature of purchaser's authorized agent \_\_\_\_\_

Any purchaser who fraudulently signs this certificate without intent to use the property or services purchased as stated above will be subject to all penalties provided for by Louisiana statutes. This certificate will remain in effect until withdrawn by the purchaser, or the purchaser's sales tax account is closed, or the purchaser's ability to make tax-free purchases is amended or revoked by the Department of Revenue.