



**Certificate of Sales/Use Tax Exemption/  
Exclusion of Purchases by Political  
Subdivisions of the State of Louisiana**  
Louisiana R.S. 47:301(8)(c)

PLEASE PRINT OR TYPE.

|                       |                                                             |     |
|-----------------------|-------------------------------------------------------------|-----|
| Political Subdivision | Louisiana Dept. of Revenue Registration No. (if applicable) |     |
| Address               |                                                             |     |
| City                  | State                                                       | ZIP |

The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

- ☐ State agency, board or commission  
☐ Municipal government or instrumentality thereof  
☐ Public Charter School (R.S. 17:3971-4001)  
☐ Hospital service district  
☐ Public housing authority  
☐ Parish government or instrumentality thereof  
☐ Parish school board or public school  
☐ Law enforcement district  
☐ Waterworks district  
☐ Parish and municipal libraries  
☐ Other \_\_\_\_\_

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by R.S. 47:301(8)(c). 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".

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under R.S. 47:301(8)(c), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

| Signature of Authorized Agent |                   |
|-------------------------------|-------------------|
| Authorized Agent              | Title             |
| Signature<br><b>X</b>         | Date (mm/dd/yyyy) |