



**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

City/State/ZIP

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 agricultural livestock

The purchaser further certifies that: (Mark one or more, as applicable.)

- 1. The animal feed purchased will be consumed only by livestock that are part of the purchaser's commercial or agricultural stock.
- 2. The seeds, fertilizer, or pesticides, including insecticides, herbicides, and fungicides purchased will be used for the planting of or in the treatment of crops that he will grow in commercial quantities for sale, or for consumption by his livestock that is itself for sale, or whose products are for sale.
- 3. The containers purchased will be used in the packaging for sale of farm products that he has grown. The containers will be sold with the farm products.
- 4. The diesel fuel, butane, propane, and other liquefied petroleum gases purchased will be used or consumed exclusively for farm purposes 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 pharmaceuticals will be administered to livestock used for agricultural purposes.

The purchaser further certifies that he has read and understands the proper use of this exemption certificate. The seller must exercise care in accepting this certificate. Misuse of this exemption by the seller or the purchaser will subject either party to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.

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.