

LOUISIANA
 DEPARTMENT of REVENUE

Sales Tax Exemption Certificate

(Offshore Purchasers)

R.S. 47:301(4)(d)(ii), R.S. 47:301(14)(g)(iii)(aa), R.S. 47:305(l), and R.S. 47:305.10

PLEASE PRINT OR TYPE.

			Date (mm/dd/yyyy)
Vendor			
Address			
City	State	ZIP	

The purchaser named below certifies that the purchase or lease of the following tangible personal property or repair service from the vendor identified above is for use in the Outer Continental Shelf waters, beyond the territorial boundaries of Louisiana:

☐ The tangible personal property purchased or leased from the vendor is for first use in the offshore area at the following location:

Area Name	Block Number	Lease Number
Property Purchased		

☐ The repair service, which includes labor, materials, services, and/or supplies, purchased from the vendor is for repairing, renovating, or converting a drilling rig or its component machinery and equipment parts. The drilling rig and its component machinery and equipment are for use exclusively outside the territorial limits of Louisiana in the Outer Continental Shelf waters. A drilling rig means any unit or structure, along with its component parts, which is used primarily for drilling, work over, intervention, or remediation of wells used for exploration or development of minerals. Component parts means any machinery or equipment necessary for a drilling rig to perform its exclusive function of exploration or development of minerals.

Purchaser		
Address		
City	State	ZIP
Louisiana Sales Tax Account Number		

Authorization

Name of Purchaser or Authorized Agent	Title
Signature of Purchaser X	Date (mm/dd/yyyy)

Any purchaser and/or agent who fraudulently signs this certificate without intent to use the property purchased or leased as stated above is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes of 1950. If the property is subsequently returned to Louisiana for use for a taxable purpose, Louisiana use tax shall be due as of the time it is bought in to the state.