

LOUISIANA
 DEPARTMENT of REVENUE

**Sales Tax Exemption Certificate for Purchases of Equipment by Bona Fide
 Organized Volunteer and Public Fire Departments**
Louisiana R.S. 47:301(10)(o)

PLEASE PRINT OR TYPE.

Vendor		
Address		
City	State	ZIP
Property Purchased		

Louisiana R.S. 47:301(10)(o) provides that "For the purposes of sales and use taxes imposed by the state or any local governmental subdivision or school board, the term 'sale at retail' shall not include the sale or purchase of equipment used in fire fighting by bona fide volunteer and public fire departments." The Department of Revenue interprets this exclusion to apply not only to the implements actually used in fire fighting, but also to all necessary firehouse equipment and special apparel used in fighting fires. These include, but are not limited to, communication equipment, rubber suits, boots and helmets worn by firemen, axes, ladders, buckets, and the furnishings of a firehouse necessary to its operation, including bedding and cooking facilities. The exclusion does not apply to property intended solely for the entertainment or recreation of the firemen, to any taxable services furnished to the volunteer or public fire department, or to purchases of property or services by a private (industrial) fire department.

NOTE: *Municipal and parochial fire departments that are created by local ordinances and are instrumentalities of local government must use Form R-1056, Exemption Certificate—Purchases by Political Subdivisions.*

This certifies that the below named organization is a bona fide organized volunteer or public fire department and the purchases made from the vendor listed above will be used in fire fighting and are excluded for all Louisiana state and local sales taxes in accordance with Louisiana R.S. 47:301(10)(o) and its regulations.

Qualifying purchases are subject to state sales tax at rates as shown in the box below.

Applicable State Sales Tax Rates		
From	To	Rate
4/1/2016	6/30/2016	5%
7/1/2016	6/30/2018	0%

Notice to Dealer: Report this sale under exemption code 1046.

Under penalty of perjury, I declare that I have examined this form and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.		
Volunteer or Public Fire Department		
Address		
City	State	ZIP
Purchasing Officer/Agent		Title
Signature		Date (dd/mm/yyyy)

Any purchasing officer/agent who fraudulently signs this certificate without intent to use the property purchased as fire-fighting equipment is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes of 1950.

Questions about the completion of this form should be sent to Sales.Inquiries@la.gov.