



**Materials, Supplies, Laundry Services or Repair
Services Purchased by Ships, Barges, or Vessels
Operating Exclusively in Foreign or Interstate
Coastwise Commerce**

Sales Tax Exemption Certificate
(formerly LGST 51-B)

La. RS 47:305.1(B)

Louisiana R.S. 47:305.1(B) provides an exemption from sales tax on certain purchases and services used or consumed in the operation and maintenance of qualifying ships, barges or vessels operating in foreign or interstate commerce.

PLEASE PRINT OR TYPE.

Ship/Barge/Vessel Name		Ship/Barge/Vessel Home Port		Date (mm/dd/yyyy)	
Owner/Operator of ship/barge/vessel					
Address		City		State	ZIP

This certifies that the (check all that apply):

<input type="checkbox"/>	materials and supplies
<input type="checkbox"/>	laundry services
<input type="checkbox"/>	repair services performed upon the above referenced ship/barge/vessel
<input type="checkbox"/>	materials and supplies used in repairs that enter into and become component parts of above referenced ship/barge/vessel as defined in RS 47:305.1(C)(3)

are for use or consumption solely in the operation or maintenance of the above referenced ship/barge/vessel in foreign or interstate commerce.

This further certifies that the above referenced ship, barge or vessel is operating exclusively in foreign or interstate coastwise commerce as defined under La. R.S. 47:305.1(C).

Any intrastate activity in Louisiana or in any other state during the current voyage will invalidate the ship/barge/vessel's eligibility for this exemption. Misuse of this certificate by either the seller or the purchaser will subject either party to all penalties provided by law.

The exemptions under La. R.S. 47:305.1 applies only to ships, barges or vessels used in interstate coastwise commerce. It does not apply to supplies, fuel or lubricants, repair materials, laundry services, or repair services purchased for use in Louisiana territorial waters aboard vessels used for such non-interstate commerce activities as mineral exploration, drilling, or production.

AUTHORIZATION

Under penalties of perjury, I declare that I have examined this exemption certificate and to the best of my knowledge and belief, it is true, correct and complete.

Owner/Operator of ship/barge/vessel	Title
Signature X	Date (mm/dd/yyyy)

The seller must retain this exemption certificate for compliance purposes. A single completed certificate may be used to document exemption for additional transactions which coincide with verifiable interstate coastwise activities.