

# LOUISIANA

DEPARTMENT of REVENUE

## Farm Equipment Sales Tax Exemption Certificate

*Louisiana Revised Statute 47:305.25*

Louisiana Department of Revenue  
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Louisiana Revised Statute 47:305.25 provides a sales tax exemption for the purchase of certain farm equipment. The sales tax exemption covers the first \$50,000 of the sales price for the items listed below. Farmers must be certified by LDR and a copy of the approved R-1071 must be attached to this exemption certificate to certify the purchaser's exempt status. Please see additional information on the instruction sheet.

The following items are subject to zero percent (0%) state sales tax:

1. Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, hay balers, and attachments and sprayers.  
This exemption includes all attachments and implements that go on a rubber tired tractor.
2. Clippers, cultivators, discs, plows, and spreaders.
3. Irrigation wells, drives, motors, and equipment.
4. Other farm implements and equipment used for agricultural purposes in the production of food and fiber.
5. On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities.

The zero percent (0%) state sales tax rate is effective for the period July 1, 2018 - June 30, 2025.

Item Purchased			
Description of Farm Equipment Items	Purchase Price	Invoice Number	Date of Purchase (mm/dd/yyyy)

Purchaser Information			
Name of Farm or Farmer			
Home Address	City	State	ZIP
Mailing Address	City	State	ZIP
Telephone Number			

Authorization	
Name (farmer or farm's authorized representative)	Title
Signature	Date (mm/dd/yyyy)

### Caution

The seller is responsible for properly administering this sales tax exemption and the seller may be held liable for payment of the sales tax if the exemption certificate is improperly accepted for equipment that clearly does not qualify for exemption under the statute.