



Louisiana Resale and Tax Exempt Guidelines

These guidelines are a brief overview of exemptions that pertain to stores in **LOUISIANA**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. **Tires/Wheels must be sold in customer's normal course of business	Y	MUST upload a copy of the customers Louisiana Resale Certificate Example: <i>Upload into CertCapture to create the exemption certificate</i>
RESALE: OUT OF STATE	Y	Contact Tax Dept for further information
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. **See GSA Invoice Processing Document on KC	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	N	ALL purchases made by Non-profit organizations are TAXABLE
AGRICULTURAL Farm/Ranch	N	ALL purchases made by Farms/Ranch are TAXABLE
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Official government vehicles only *MUST be purchase with government funds – NO cash or personal checks/credit cards allowed
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL purchases made by Common Carriers are TAXABLE