

## Rule 011 – State of Louisiana Resale Exemption Certificate Acceptance

Effective August 1, 2012 the St. John the Baptist Parish Sales Tax Office will comply with the changes (underlined below) in the law regarding acceptance of the State of Louisiana issued resale exemption certificates as stated in Louisiana R.S. 47:301.10(a)(ii) which reads as follows:

(ii) Solely for purposes of the imposition of the sales and use tax levied by a political subdivision or school board, "retail sale" or "sale at retail" shall mean a sale to a consumer or to any other person for any purpose other than for resale in the form of tangible personal property, or resale of those services defined in Paragraph (14) of this Section provided the retail sale of the service is subject to sales tax in this state, and shall mean and include all such transactions as the collector, upon investigation, finds to be in lieu of sales; provided that sales for resale be made in strict compliance with the rules and regulations. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations shall himself be liable for and pay the tax. A local collector shall accept a resale certificate issued by the Department of Revenue, provided the taxpayer includes the parish of its principal place of business and local sales tax account number on the state certificate. However, in the case of an intra-parish transaction from dealer to dealer, the collector may require that the local exemption certificate be used in lieu of the state certificate. The department shall accommodate the inclusion of such information on its resale certificate for such purposes.

In the case of intra-parish transactions from dealer to dealer, we will require that our local exemption certificate be used in lieu of the state certificate.