



SHIRLEY McNAMARA
SECRETARY

State of Louisiana
DEPARTMENT OF REVENUE AND TAXATION

Baton Rouge

December 17, 1984

Southeastern Louisiana University
Purchasing Department
Drawer 800, University Station
Hammond, Louisiana 70402

Attention: Edward E. Gautier
Director of Purchasing

Dear Sir:

We have reviewed your letter dated December 11, 1984, and offer the following information concerning Louisiana general sales tax.

Sales tax registration numbers are not issued to agencies or departments of state government for the reason that they do not act as "dealers" as defined under the sales tax laws and, therefore, do not require registration for sales tax purposes. An exemption certificate has been promulgated by this Department for use in documenting the exemption status of state and local agencies to their vendors. We are enclosing a supply of these certificates for your use.

Act 612 of the 1982 Louisiana Legislature established an exemption from the state sales and use tax on purchases of tangible personal property, taxable services and the lease or rental of tangible personal property by state agencies as provided under R.S. 47:305.29. The state does not administer nor collect any local sales and use taxes, therefore, any exemption provided from local taxes would not be covered under the state sales tax statutes. For verification of local tax exemptions we must refer you to the Attorney General's office of the State of Louisiana or the Division of Administration.

If we may be of additional assistance, please let us know.

Sincerely,

Mary Mhire

Mary Mhire
Sales Tax Section
(504) 925-7356

MM:vth

RECEIVED
DEC 18 3 39 PM '84
BUSINESS OFFICE

STATE OF LOUISIANA
DEPARTMENT OF REVENUE AND TAXATION
CERTIFICATE OF SALES/USE TAX EXEMPTION
COVERING PURCHASES BY CERTAIN POLITICAL SUBDIVISIONS OF
THE STATE OF LOUISIANA

Date: _____ 19__

The undersigned customer of _____

whose address is _____

_____ is a public agency of Louisiana with legal status as a (check one)

- State agency, board or commission
- Parish governing authority
- Municipal governing authority
- Public school board
- Law enforcement district
- Hospital service district
- Waterworks district
- Public housing authority (purchases over \$100 only)

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by this political body are exempted from the Louisiana state sales/use tax as provided by R.S. 47:305.29, 47:305.30, or 47:305.31. (For public housing authorities, the purchase must be for more than \$100 in order for the exemption to apply.) The state sales/use tax is not to be charged when the agency makes a purchase and is responsible to you for payment. If the sales are later held subject to tax, we assume full liability.

Authorized Signature

Name of Public Agency

Address

City, State

This form is to be completed by an authorized buyer and forwarded to the seller for retention. Misuse of the certificate by the seller or the purchaser will subject either party to the civil and criminal penalties provided by law.



Southwestern Louisiana University

UNIVERSITY STATION
HAMMOND, LOUISIANA
70402

Purchasing Section
Drawer 800
Phone: 504-549-2056

December 11, 1984

Department of Revenue and Taxation
Sales Tax Section
P. O. Box 201
Baton Rouge, LA 70821

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DEC 18 3 38 PM '84
PURCHASING SECTION

RE: State and Local Taxes

Gentlemen:

Your assistance is requested in defining the University's requirement or exemption to pay local taxes (city, parish, etc.). There does not exist in any of our files a letter delegating any exemption to the University to refrain from payment of any local taxes. I have reviewed Title 47 (specifically section 305) and I have been unable to draw any clear conclusion as to requirement or exemption.

We are aware by Act 612 of the 1982 Louisiana Legislature that our state agency is exempt from state sales and use taxes. When asked by vendors to support such exemption, a copy of Mr. E. L. Henry's letter of August 23, 1982, has been forwarded as evidence of the exemption. However, does a registration or certificate number exist that can be forwarded as per their requests?

Your response as to our responsibilities as it relates to local sales taxes will be appreciated.

Sincerely,

Edward E. Gautier
Director of Purchasing

EEG:dh

cc: Mr. Richard Thompson, Internal Auditor ✓
Mr. Stephen Smith, Controller
File