R-1367 (7/18)

LOUISIANA
DEPARTMENT *of* REVENUE

Purchase or Lease of Certain Trucks, and Trailers Used in Interstate Commerce

Exemption Certificate

Louisiana Revised Statute 47:305.50

PLEASE PRINT OR TYPE

Vehicle Identification Number *(VIN)*	Make	Year	Model

Seller Name	U.S. Department of Transportation Permit Number *(if truck or trailer)(if any)*

Address	City	State	ZIP

This certifies that the vehicle identified above is: (Mark one.)

☐ **A truck that meets all of the following criteria:**

1. Has a gross vehicle weight rating of 26,000 pounds or more;
2. Will be used at least 80 percent of the time based on actual mileage in interstate commerce; and
3. Is subject to the jurisdiction of the U.S. Department of Transportation.

☐ **A truck that meets all of the following criteria:**

1. Will be registered as a Class 1 vehicle;
2. Has a gross vehicle weight rating of at least 80,000 pounds;
3. Is subject to the jurisdiction of the U.S. Department of Transportation; and
4. Will be registered or is registered with apportioned plates through the International Registration Plan or will be issued a special permit according to the provisions of La. Rev. Stat. 32:387(J) from the Louisiana Department of Transportation and Development to haul containerized cargo to intermodal facilities. If the truck has a special permit, it must engage in no less than 200 intermodal container moves per year regardless of whether the moves require a special permit.

☐ **A trailer to be used with either of the trucks described above. Indicate the truck type:**

- ☐ Gross vehicle weight rating of 26,000 pounds or more used at least 80 percent of the time in interstate commerce; and
- ☐ Gross vehicle weight rating of at least 80,000 pounds.

The purchaser or lessee certifies that the vehicle indicated above meets the criteria for the sales tax exemption under Louisiana Revised Statute 47:305.50. For trucks that have a gross vehicle weight rating of at least 26,000 pounds and are used at least 80 percent of the time in interstate commerce, the truck may not have more than 20 percent Louisiana intrastate miles. See Revenue Ruling No. 05-004 for interstate commerce definition.

By signing this exemption certificate, the purchaser or lessee agrees that any use of the property other than as stated above will subject the property to the state and local sales or use tax, based on the lower of its cost or fair-market value at the time of the other use.

Purchaser or Lessee Name	LA Sales Tax Account Number *(if any)*	U.S. Dept. of Transportation Permit Number

Address	City	State	ZIP

Signature of Purchaser or Lessee	Date *(mm/dd/yyyy)*	Telephone number

General Information

This exemption certificate must be completed by the buyer or lessee and presented to the Office of Motor Vehicles of the Department of Public Safety and Corrections, with the buyer's or lessee's application for vehicle title and registration.

Only trucks that obtain and maintain Louisiana apportioned license plates or supply a Containerized Cargo Permit from the Louisiana Department Transportation and Development are eligible to receive this exemption. A separate certificate must be submitted for each vehicle.

The vehicle purchaser or lessee claiming this exemption will be contacted to confirm the actual percentage usage of the vehicle in interstate commerce. Therefore, auditable vehicle usage records must be maintained. Misuse of the exemption or this certificate by the seller or the purchaser will subject the parties to the civil and criminal penalties provided by law.

This exemption certificate may not be used by purchasers of vehicles for lease.