

LOUISIANA

DEPARTMENT *of* REVENUE

Date of Notice:

December 31, 9999

Letter ID:

[pstrDLN]

[pstrLA_HdrId]

Re: Vehicle Lessor Exemption Number Approval

Location Address: [pstrMailStreet1]
[pstrMailCity1], [pstrMailState1] [pstrMailZip1]

Dear Louisiana Taxpayer:

We have approved your request for a vehicle lessor exemption number.

This exemption number is one of the elements needed to title and register motor vehicles to be stored, used, or consumed in the state exclusively for lease or rental without payment of the state sales or use tax. Now that you hold a vehicle lessor exemption number from the Louisiana Department of Revenue and the dealers permit from the Louisiana Motor Vehicle Commission, you can obtain the exemption described above by completing the enclosed exemption certificate (LGST-9L) (Form R-1310) and sending the completed certificate to the Office of Motor Vehicles of the Department of Public Safety together with the title and registration application for the vehicle to be leased or rented. This completed exemption certificate is acceptable in lieu of the tax payment only on vehicles that are delivered to you on or after . A separate exemption certificate must be completed for each vehicle purchased.

Louisiana law requires that motor vehicles that have been purchased, used, or imported tax-free with the exemption be leased or rented at reasonable market rates. Although motor vehicles may be purchased, used, or imported tax-free, the proceeds derived from the lease or rental are subject to state sales tax.

The issuance of this number is based upon your current type of business activity. We reserve the right to periodically review your records to determine any changes in your business status that would alter your qualifications for the exemption.

Please email us if you have any questions at Sales.Inquiries@la.gov.

Sincerely,

[pstrReqFullName]
[pstrReqTitle]
[pstrReqLob]

Enclosure

State of Louisiana
Louisiana Department of Revenue Louisiana Department of Public Safety

Certificate of Sales Tax Exemption/Exclusion
For Use by Qualified Vehicle Lessors
[R.S. 47:305.36, R.S. 47:301(10)(a), and R.S. 47:301(18)(a)]

The undersigned dealer is a purchaser of the following described motor vehicle and does hereby attest that

Make _____ Model _____ Year _____ VIN _____

1. he/she is engaged in the leasing and renting of motor vehicles to the general public as a regular business activity;
2. the above vehicle will be stored, used, or consumed in Louisiana exclusively for lease or rental;
3. leases and rentals of the vehicle will be at reasonable market rates;
4. he/she holds dealer permit number _____ from the Louisiana Motor Vehicle Commission or Used Motor Vehicle and Parts Commission; and,
5. he/she has received exemption number [pstrAccFormattedId]/L from the Louisiana Department of Revenue, authorizing him/her to make tax-free purchases or importations of motor vehicles that will be stored, used, or consumed exclusively for lease or rental. This exemption is effective .

DEALER NAME: [pstrMailLegalName]

[pstrMailDBAName]

ADDRESS: [pstrMailStreet1]

[pstrMailCity1], [pstrMailState1] [pstrMailZip1]

Authorized Signature

Date

General Information

This form can be completed only by persons regularly engaged in the leasing and renting of motor vehicles who hold dealer permits from the Louisiana Motor Vehicle Commission or the Used Motor Vehicle and Parts Commission and who have been issued exemption numbers by the Louisiana Department of Revenue. The completed form is to be sent, with the title and registration application for the vehicle to be leased and rented, to the Department of Public Safety, Motor Vehicle Division, P.O. Box 64886, Baton Rouge, LA 70896-4886. A separate form is required for each vehicle.