


**Institutional or Retail Dealer Purchases of Medical-Related Property
Sales/Use Exemption Certificate**

La. R.S. 47:305(D)(1) et.al., La. R.S. 47:305.2, La. R.S. 47:315.3

 Taxpayer Services Division
 P.O. Box 201
 Baton Rouge, LA 70821-0201
 (225) 219-7356 (225) 219-6236 (fax)

Please print or type.

Vendor Name		
Address		
City	State	ZIP

This certifies that the tangible personal property on the attached list purchased from the above referenced vendor will be sold or dispensed to and fully consumed by the institution's patients or the retail customers as:

Mark one or more, as applicable:

- Drugs prescribed by physicians or dentists (RS 47:305(D)(1)(j))
- Orthotic, including prescription eyeglasses and contact lenses, and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians, optometrists or licensed chiropractors for personal consumption or use (RS 47:305(D)(1)(k))
- Ostomy, ileostomy, or colostomy devices or appliances, including catheters or any related items, which are required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste (RS 47:305(D)(1)(l))
- Patient aids prescribed by physicians or licensed chiropractors for home use (RS 47:305(D)(1)(m))
- Medical devices to be used personally and exclusively by the patients or retail customers in the medical treatment of various diseases under the supervision of and prescribed by registered physicians (RS 47:305(D)(1)(s))
- Orthodox devices, prosthetic devices, prostheses, and restorative materials utilized or prescribed by dentists in connection with health care treatment or for personal consumption or use (RS 47:305(D)(1)(t))
- Insulin, both prescription or nonprescription, for personal consumption or use (RS 47:305.2)
- Tangible personal property provided to a patient in a sale, lease or rental transaction, and for which the provider is entitled to payment by or under Medicare (RS 47:315.3)

Please print or type.

Buyer			
Buyer's Address	City	State	ZIP
Authorized Representative	Title		
Signature	Date (mm/dd/yyyy)		

GENERAL INFORMATION

This form is for the completion and presentation to their vendors by medical institutions and retail dealers in lieu of payment of the state sales tax when making purchases of tangible personal property that the institutions or retail dealers will sell to patients or customers without the collection of the state sales tax, by application of one or more of the statutory exemptions listed above. Vendors will retain the form and attached tangible personal property list as documentation of the exemptions allowed to their customers.

This form cannot be used by medical institutions when making purchases of durable assets for institutional use, such as laboratory equipment, X-ray film, bedding, or wheelchairs for general patient use.