



**Application to Utilize Revised  
Statute 47:305.11 for Contracts Prior  
To and Within 90 Days of Tax Levy**

**For questions about this form,  
please contact:**  
Louisiana Department of Revenue  
Taxpayer Compliance - SES  
Phone: (855) 307-3893  
Email: [Contracts305.11@la.gov](mailto:Contracts305.11@la.gov)

Louisiana Revised Statute 47:305.11 provides that no new or additional sales or use tax enacted on or after January 1, 2025, shall be applicable to sales of materials or services involved in lump sum, unit price, fixed fee, or guaranteed maximum price construction contracts. The contract must have been entered into prior to and within ninety days of the effective date of the statute levying the new or additional sales/use tax. The contract must involve contractual obligations that were undertaken prior to the effective date of the tax imposition. The contract must also have been bid on the basis of sales taxes at the rates effective and existing prior to the effective date of the imposition. Please complete the application below and return it via email to [Contracts305.11@la.gov](mailto:Contracts305.11@la.gov) along with a copy of the executed contract. Taxpayers are encouraged to contact the Taxpayer Compliance - SES Division using this email box to set up a secure portal site.

**PLEASE PRINT OR TYPE**

Applicant Information					
Contractor Legal Name			LDR Sales Tax Account Number		
Contractor Trade Name					
Physical Address			Mailing Address		
City	State	ZIP	City	State	ZIP
Contact Person			Contact Number		
Email Address					

Contract Information	
Customer Name	Contract Number
Contract Beginning Date <i>(mm/dd/yyyy)</i>	Contract End Date <i>(mm/dd/yyyy)</i>
Please select the type of contract: <input type="checkbox"/> Lump Sum <input type="checkbox"/> Unit Price <input type="checkbox"/> Fixed Fee <input type="checkbox"/> Guaranteed Maximum Price	
Contract Description	
Date Bid Awarded <i>(mm/dd/yyyy)</i>	Date Contract Signed by All Parties <i>(mm/dd/yyyy)</i>

Under the penalty of perjury, I declare that I am authorized to sign this application on behalf of the above named contractor, and that I have examined this application, and to the best of my knowledge, it is true, correct, and complete.

Name <i>(Please Print)</i>	Title
Signature	Date <i>(mm/dd/yyyy)</i>

A copy of the contract with all parties' signatures must be attached to the application. Failure to provide a copy of the contractor will result in delays in the evaluation process.