



Loggers and Paper and Wood Manufacturers

Sales Tax Exemption Certificate

Louisiana Revised Statutes 47:301(3)(i), 301(3)(k),
301(13)(k) and 301(28).

Louisiana Revised Statutes 47:301(3)(i), 301(3)(j), 301(13)(k) and 301(28) provide for certain exemptions from state sales tax on the sales or cost price, gross proceeds, monthly lease or rental price paid, or monthly lease or rental price contracted or agreed to be paid on certain tangible personal property when purchased by a manufacturer. Please see the black boxes below for additional information regarding these exemptions and qualifying manufacturers.

Louisiana Sales Tax Account Number 2522738-001-400		Effective Date (mm/dd/yyyy) 12/13/2023		Expiration Date (mm/dd/yyyy) 12/31/2026	
Legal Name BOISE CASCADE WOOD PRODUCTS, L.L.C.					
Trade Name OAKWOOD PLYWOOD PLANT					
Mailing Address PO BOX 50					
City BOISE			State ID	ZIP 83728-0050	
Location Address HWY 165 SOUTH					
City OAKDALE			State LA	ZIP 71463-0000	

Manufacturing Machinery and Equipment Purchases

This certifies that the person or entity identified above is a "Manufacturer," as defined by LA R.S. 47:301(3)(i)(ii)(bb). The purchaser is authorized to issue this certificate to a seller of tangible personal property to certify that the property purchased, used, leased, or rented will be used as an integral part of production so as to qualify as "machinery or equipment," as defined in LA R.S. 47:301(3)(i)(ii)(aa). This certificate relieves the seller from collecting, and the purchaser from paying, the Louisiana state sales tax on the purchase price, cost price, gross proceeds, monthly lease or rental price paid, or monthly lease or rental price contracted or agreed to be paid on the tangible personal property.

Qualifying Consumables, Repairs, and Maintenance Purchases

This certifies that the person or entity identified above is a "Manufacturer," as defined by LA R.S. 47:301(3)(k). The purchaser is authorized to issue this certificate to a seller of tangible property to certify that the property purchased is consumed in the manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants, dyed diesel for use in certain logging equipment and motor oils) or the repair or maintenance is performed upon qualifying manufacturing machinery and equipment. For the purposes of this statute, dyed diesel fuel consumed by logging equipment used in the harvest of timber is considered tangible personal property consumed in the manufacturing process and is eligible for exemption. Diesel fuel consumed by equipment used to transport timber (road use diesel) does not qualify for the exemption.

Electric Power or Energy or Natural Gas Purchases

This certifies that the entity identified above is a "Manufacturer" as defined by LA R.S. 47:301(3)(j). The purchaser is authorized to issue this certificate to a seller of electric power or energy or natural gas to certify that the electric power or energy or natural gas is consumed by a paper or wood products manufacturing facility. Only those paper or wood product manufacturing facilities with a North American Industry Classification System (NAICS) code in Sectors 321 or 322 may purchase these items exempt from state sales tax. Persons or entities classified as a "logger" do not qualify for the exemption.

The purchaser assumes full liability if the sale, use, or lease or rental is later determined to have not qualified for exclusion. The deliberate misuse of this certificate by the person or entity listed above will subject the purchaser to all penalties provided by law.

Authorization

Purchaser's Authorized Agent x	Date (mm/dd/yyyy) 01/23/2024
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Questions about the use of this exemption certificate should be sent to Sales.Inquiries@la.gov.