

Beer Industry League of Louisiana

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CLARIFICATION OF DEPARTMENT OF REVENUE'S OPINION REGARDING RESALE CERTIFICATES

Please be advised that we have been directed by the Department of Revenue that collection of a resale certificate is required and a copy of same must be kept on file in order to comply with the Department of Revenue's audit rules to protect yourself from any sales tax liabilities.

Therefore, according to the Department of Revenue, all wholesalers must acquire a resale certificate from all accounts, including beverage alcohol and non-alcohol products.

Additionally, please be advised that if a resale certificate is not provided by a retailer, you should collect sales tax on all items sold to the retailer, including beverage alcohol products. All retailers are aware that they need to provide the resale certificate.

Also, if items are sold that are not for resale such as cups, napkins, tap equipment, etc., wholesalers must collect the sales tax for these items.