



State of Louisiana
Department of Revenue and Taxation
P.O. Box 201
Baton Rouge, LA 70821-0201

1st Use Certificate
Under Louisiana General Sales Tax Law

Per RS 47:305.10 – Property purchased for first use outside of the state of Louisiana

Bidder # _____ Auction Date _____

Purchaser _____

Address _____

City _____ State _____ Zip _____

This certifies that per statute all tangible personal property sold online by Big Iron Auction Company and purchased by the above-named purchaser in the state of Louisiana will first be used in the state of _____
_____ for first time use.

Purchaser hereby agrees that should this sale be later held subject to tax, purchaser assumes full liability for the tax.

Signature

Date

Any purchaser and/or agent who fraudulently signs this certificate without intent to use the property or services purchased as above stated is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes of 1950.