Louisiana Uniform
Local Sales Tax Board

Louisiana Sales & Use Tax Rebates

for

Certain Fiber-Optic Cable Equipment

Act 35 of the 2020 1st Extraordinary Session

R.S. 47:305.73

BUT FIRST!

A Short History about the Internet

From the History Channel

Demand for Broadband in Rural Areas:

Implications for Universal Access[1]

R46108 (December 9, 2019)

Brian E. Humphreys, Analyst in Science and Technology Policy

As of 2019, over 20 million Americans—predominantly those living in rural areas—lacked access to high speed broadband service according to the Federal Communications Commission (FCC).

Federal subsidies underwritten by taxpayer funds and long-distance telephone subscriber fees have injected billions of dollars into rural broadband markets over the past decade—mostly on the supply side in the form of grants, loans, and direct support to broadband providers.

Yet, adoption rates have leveled off after more than a decade of rapid growth, even as broadband providers have extended service to remote and hard-to-serve areas.

The overall share of U.S. adults using the internet has not grown significantly since 2013, according to the Pew Research Center—a trend reflected in rural broadband subscription rates, which continue to lag significantly behind rates in urban areas.

1. Excerpt from first two paragraphs of a report prepared by the Congressional Research Service.

7 U.S. Code § 950bb - Access to broadband telecommunications services in rural areas

(a) Purpose

The purpose of this section is to provide grants, provide loans, and provide loan guarantees to provide funds for the costs of the construction, improvement, and acquisition of facilities and equipment for broadband service in rural areas.

Note: This provision is found in: U.S. Code > Title 7. Agriculture > Chapter 31. Rural Electrification and Telephone Service.

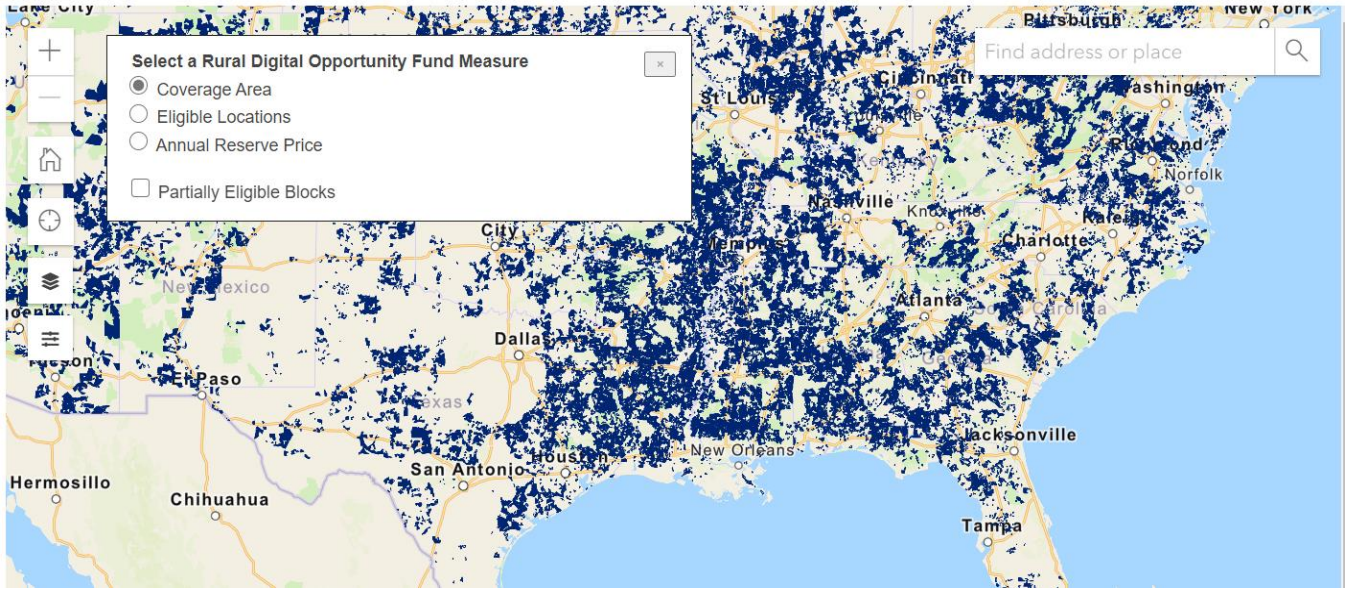
Underserved Areas

FCC plans to utilize the Universal Service Fund to provide internet service to unserved areas (mostly rural).

Louisiana has an estimated 188,000 unserved customers in rural areas – individuals and businesses.[1]

Auction 904 Updated Eligible Areas

Published on 06/25/20



1. According to FCC data. Representative Deshotel suggested in House Ways & Means testimony for HB 568 that the amount is under reported.

Rural Digital Opportunity Fund [1]

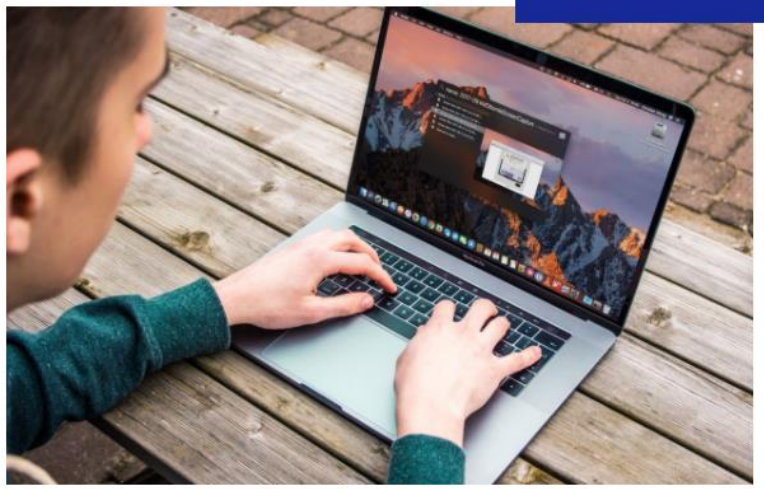
JOIN THE CONSORTIUM

What is RDOF?

The Federal Communications Commission's **Rural Digital Opportunity Fund (RDOF)** broadband initiative is the single largest distribution of Universal Service Fund (USF) dollars made available to communications service providers in US history. This truly transformational program is divided into two phases:

- **Phase 1**: Will provide up to $16.4 billion
- **Phase 2**: Will provide at least $4.4 billion

RDOF is a once-in-a-lifetime funding opportunity that is projected to dramatically improve quality of life for rural communities.



1. From the RDOF website: https://rdof.com/rdof

Rural Digital Opportunity Fund

1. Federal Auctions to fund bidders willing to provide high speed internet service to unserved and underserved areas.
2. High speed internet is service that provides 25Mbps downstream speed and 3Mbps upstream speed.
3. Rural Digital Opportunity Fund Phase I auction held in December 2020. FCC issuing $16 Billion RDOF ($342 Million in Louisiana) to winning bidders for providing high-speed internet service.
4. Phase II will provide ***at least*** an additional $4.4 Billion for a total of $20.4 Billion in funding over ten-year period.

Act 35 of the 2020

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- Provides a REBATE of one-half of the state and local sales tax paid on fiber-optic cable equipment installed by providers.
- “Rebates” are distinguishable from “refunds.”
- “Refunds” are disbursements to taxpayers in order to return overpayments of tax as provided in R.S. 47:337.77.
- Rebates are disbursements to entities as incentives to reduce the cost of engaging in an activity that achieves a specific purpose.
- Governmental rebates are often provided for developing or expanding an industrial facility, increasing employment for residents or investing in infrastructure that benefits citizens.
- Rebates are often based upon the percentage of total investment, number of new hires or amount of taxes paid.

Differences between Rebates & Refunds

Rebates

- Rebates are not taxes. They are payments that ***could be*** determined by the amount of taxes paid. Even if rebated, the taxes are legally due.
- No prescriptive periods (other than in rebate statute) for rebates.
- Rebates are not subject to the payment of interest [Exception: Enterprise Zone rebates (R.S. 51:1787)].
- A denial of a rebate is not appealable to the Board of Tax Appeals. Subject to court litigation.
- No timeline in statutes (except R.S. 51:1787) for a decision on validity of rebate.

Refunds

- Refunds are taxes that were overpaid.
- Prescriptive period to file a claim for refund or credit under R.S. 47:337.79.
- Refunds are subject to interest if not paid timely (R.S. 47:337.80).
- A denial of a refund is directly appealable to the Board of Tax Appeals.
- Refusal to act on a refund request within one year is subject to appeal at the Board of Tax Appeals.

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Who?

Winning bidders that have been awarded census blocks by the Federal Communications Commission (FCC) in the Rural Digital Opportunity Fund Auction.

What?

Rebate of one-half of the state and local sales taxes *paid*.

When?

On the first purchase of qualifying "fiber-optic cable equipment." The bill is effective July 1, 2020.

Where?

"Unserved areas," which are areas that have service levels below the minimum acceptable level of fixed broadband service as defined in 7 U.S.C. 950bb(e)(1).

Why?

To provide economically feasible and reliable high-speed internet service to unserved areas in our state.

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"**Fiber-optic cable equipment**" means:

- (i) Telecommunications fiber.
- (ii) Wires.
- (iii) Poles.
- (iv) Supports.
- (v) Lashing cable.
- (vi) Conduit.
- (vii) Communication handholes.
- (vii) Customer premise equipment.

Steps for Collectors

1. Identify the winning bidders (collectors should have received a list of winning bidders for their parish).
2. Get them registered and reporting taxes or confirm that they have paid taxes to vendors.
3. Estimate the amount of taxes that will be rebated and establish accruals to hold back these amounts.
4. Obtain estimated parish rebate information from the Department of Revenue (Form R-83000).
5. Secure completed rebate forms from the companies.
6. Verify the requested rebate amounts.
7. Issue the rebates.

Winning Bidders

Rural Digital Opportunity Fund Phase I Auction Results Louisiana by Parish

State	Parish	Bidder	Locations	Assigned Support (10 years)
Louisiana	Acadia, LA	CCO Holdings, LLC	2,729	$2,754,534.90
Louisiana	Acadia, LA	NexTier Consortium	1,639	$1,710,200.30
Louisiana	Acadia, LA	Space Exploration Technologies Corp.	158	$201,483.50
Louisiana	**Acadia, LA Total**		**4,526**	**$4,666,218.70**
Louisiana	Allen, LA	CenturyLink, Inc.	556	$438,403.70
Louisiana	Allen, LA	Segnem Egere Consortium	2,541	$7,978,747.30
Louisiana	Allen, LA	Space Exploration Technologies Corp.	41	$31,501.20
Louisiana	**Allen, LA Total**		**3,138**	**$8,448,652.20**
Louisiana	Ascension, LA	Space Exploration Technologies Corp.	107	$209,519.80
Louisiana	**Ascension, LA Total**		**107**	**$209,519.80**
Louisiana	Assumption, LA	Space Exploration Technologies Corp.	114	$149,934.70
Louisiana	**Assumption, LA Total**		**114**	**$149,934.70**
Louisiana	Avoyelles, LA	Altice USA, Inc.	1,100	$142,006.00

Rural Digital Opportunity Fund Phase I Auction Results Louisiana by Parish

State	Parish	Bidder	Locations	Assigned Support (10 years)
Louisiana	Winn, LA	Space Exploration Technologies Corp.	8	$3,630.40
Louisiana	**Winn, LA Total**		**3,964**	**$15,977,430.40**
Louisiana Total			**175,692**	**$342,207,315.20**

433 So.2d 820 (1983)
TERREBONNE PARISH SALES AND USE TAX DEPARTMENT v. CALLAIS CABLEVISION, INC.

No. 82-CA-0538.
Court of Appeal of Louisiana, First Circuit
May 17, 1983.
Rehearing Denied July 11, 1983.

Chapter 5. Tax on the Storage of Property

§501. Purpose

A. For the purpose of use tax levied by local political subdivisions, *storage* means the keeping or retention of tangible personal property for use or consumption within the local taxing jurisdiction. An analysis of whether or not a taxable storage event has occurred within a local taxing jurisdiction requires an evaluation of the original sales transaction as well as the subsequent possession and use of the tangible personal property by the purchaser.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.
HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

§503. Transactions

A. Transactions involving specific pieces of property imported by the purchaser into the taxing jurisdiction, which have written documentation, i.e., invoices, purchase orders, etc., clearly labeled (earmarked for exclusive use outside the taxing jurisdiction) for transshipment outside the taxing jurisdiction at the time of importation into the taxing jurisdiction, are excluded from use tax. Property may be stored in the taxing jurisdiction for an indefinite period of time, however any disposition of the property for a purpose contrary to that originally labeled (earmarked) would immediately subject the transaction to the use tax in the jurisdiction where stored.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.
HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

§505. Property that Comes to Rest in the Taxing Jurisdiction

A. Property that comes to rest in the taxing jurisdiction which has been documented for exclusive use outside the taxing jurisdiction may also be excluded from use tax if the purchaser obtains a Temporary Storage Tax Exemption Certificate from the collector prior to or at the time the tangible personal property is imported into the taxing jurisdiction. This certificate would allow the taxpayer/purchaser to store the tangible personal property without the payment of the use tax, however, the purchaser must identify where the tangible personal property will be used on the certificate. If the parish of use is the same as the parish of storage, the tax must be paid at the time of delivery.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.
HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

§507. Transaction in which Title and Possessions Are Transferred

A. Transactions in which title and possession of tangible personal property are transferred within a local taxing jurisdiction are clearly sales at retail and these transactions are not eligible for the temporary storage exclusion. Sales tax is due regardless of whether a Temporary Storage Tax Exemption Certificate has been issued or the property is labeled (earmarked) for use in another jurisdiction. The key factor in the transaction is the delivery in purchaser's taxing jurisdiction via the seller's vehicle or by the seller's agent. In such event, the seller is physically giving possession to the purchaser in the purchaser's taxing jurisdiction and a sales tax would be due. Likewise, when the purchaser picks up the property in its own vehicle at the seller's place of business, title and possession have been transferred, and a sales tax would be due in the seller's taxing jurisdiction.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.
HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

Board sends Letter to Winning Bidders

In an effort to coordinate the project, the Louisiana Department of Revenue and the Louisiana Uniform Local Sales Tax Board has reached out to the Winning Bidders to introduce them to our sales tax laws and the rebate program and to coordinate the payment of taxes and filing of applications for rebates with the collectors.

Steps for Taxpayers

1. **Secure** a winning bid from the rural Digital Opportunity Fund Auction (Phase 1 was completed in December 2020). Will receive documentation evidencing the purchaser is a winning bidder.
2. **Purchase** qualifying fiber-optic equipment for installation in underserved areas.
3. **Install** the equipment at the desired locations.
4. **Pay** state and local sales tax to vendors or accrue use tax and report it to the Louisiana Department of Revenue and the appropriate local collectors.
5. **Upon** completion of the project, file a “Fiber Optic Cable Rebate” application (Form R-83000) with the Louisiana Department of Revenue.
6. **Once** the rebate request has been approved by LDR, file a local “Fiber Optic Cable Rebate” application with each collector.
   a. Include a copy of the Bid Award Notification Letter.
   b. Approved Fiber Optic Cable Rebate from the Department of Revenue.
   c. Include Fiber Optic Request Detail Sheet and copies of invoices for the local collector.

Rebate Process

1. Taxpayer files application for Fiber-Optic Rebate with the Taxpayer Compliance SSEW (Sales, Severance, Excise & Withholding) Division at the Department of Revenue
2. The Department of Revenue reviews the application and confirms:
    a. The items purchased qualify as fiber optic equipment
    b. The state sales tax has been paid on the purchases
    c. An approval letter is issued by the Department of Revenue
3. The taxpayer files application for Fiber-Optic Rebate with the local collector
4. The local collector reviews the application and confirms:
    a. The amounts listed on the schedule have been approved by LDR
    b. The local sales tax has been paid on the purchases
5. The local collector issues the rebate from amounts accrued for this purpose

Rebate Process

The taxpayer files application for Fiber-Optic Rebate with the Taxpayer Compliance SSEW (Sales, Severance, Excise & Withholding) Division at the Department of Revenue.

The Department of Revenue reviews the application and confirms:
The items purchased qualify as fiber optic equipment.
The state sales tax has been paid on the purchases.
An approval letter is issued by the Department of Revenue.

The taxpayer files application for Fiber-Optic Rebate with the local collector.

The local collector reviews the application and confirms:
The amounts listed on the schedule have been approved by LDR.
The local sales tax has been paid on the purchases.
The local collector issues the rebate from amounts accrued for this purpose.

LDR Forms

1. R-83000 Fiber Optic Cable Rebate
2. Invoice Detail Sheet for LDR
3. Statement of Proper Expenditures
4. Fiber Optic Cable Rebate - Estimated Parish Rebate

Link: R-83000 (1_21)F.pdf (louisiana.gov)

1. R-83000

R-83000 (1/21)

LOUISIANA DEPARTMENT of REVENUE

Fiber Optic Cable Rebate

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

Taxpayer Legal Name (If taxpayer is corporation, enter corporation name)			Louisiana Sales Tax Account Number
Taxpayer Trade Name			Business Activity/NAICS Code
Address			
City		State	ZIP
Represented By (Give name and title)	Contact Phone Number		
Power of Attorney Attached? ☐ Yes ☐ No	Contact Email Address		
Census Block Number	Block Name (If applicable)		
Federal Bid Contract Number	Winning Bid Number		
A copy of the winning bid notification from the Federal Communications Commission Rural Digital Opportunity Fund Auction must be attached in order for the rebate request to be processed.			
Was the fiber-optic cable equipment paid for with state or federal funds?	☐ Yes ☐ No	If yes, attach either the federal income tax return and supporting documentation that indicates the state or federal funds were treated as taxable income for FIT purposes, or the notarized affidavit.	
Was the fiber-optic cable equipment paid for with repayable loans?	☐ Yes ☐ No	If yes, attach repayable loan documentation.	
1. Total amount of state sales tax paid on eligible fiber-optic equipment (Total of Column 15)			
2. Net State Sales Tax Rebate Request (50% of Line 1)			

Under penalties of perjury, I declare that I have examined this claim form and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date (mm/dd/yyyy)

PAID PREPARER USE ONLY					
	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ if Self-employed	PTIN
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	

LOUISIANA UNIFORM LOCAL SALES TAX BOARD

2. Invoice Detail Sheet for LDR

R-83000 (1/21)

LOUISIANA DEPARTMENT of REVENUE

Fiber Optic Rebate Request

Invoice Detail Sheet

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7	COL 8	COL 9	COL 10	COL 11	COL 12	COL 13	COL 14	COL 15
Invoice Date	Vendor	Invoice No.	Total Invoice Amt	Purchase Amt Fiber-op-tic Cable Equipment	Purchase Amt Tele Fiber	Purchase Amt Wires	Purchase Amt Poles	Purchase Amt Supports	Purchase Amt Lashing Cable	Purchase Amt Conduit	Purchase Amt Commu-nication Handholes	Purchase Amt Customer Premise Equipment	Total Qualifying Purchases	State Sales Tax Paid or Accrued
		TOTAL												

3. Statement of Proper Expenditures

R-83000 (1/21)

LOUISIANA DEPARTMENT of REVENUE

Statement of Proper Expenditures

PLEASE PRINT OR TYPE.

Taxpayer Legal Name		Louisiana Tax Account Number
Address		
City	State	ZIP
Contact Person		Telephone Number

STATEMENT OF PROPER EXPENDITURES

STATE OF _____

PARISH/COUNTY OF _____

BEFORE ME, the undersigned Notary Public in and for the Parish/County of _____,

State of _____, comes:

_____
Taxpayer or any officer of the corporation

Who states that:

I attest the expenditures submitted were incurred to purchase qualified fiber-optic equipment in connection with the distribution of fixed and mobile broadband networks to the unserved areas included in the Louisiana census block named in the attached bid award notification letter.

_____
Taxpayer or any officer of the corporation

_____
Affiant Signature

_____
Title

Thus done and signed at _____ (City), State of _____, this _____ (day) of _____ (Month), _____ (year), in the presence of the undersigned witnesses, of the full age of majority, and me, Notary, after a full and complete reading of the whole.

(1) Witness Name *(please print)*		(2) Witness *(please print)*
(1) Witness Signature		(2) Witness Signature
Notary Public Name *(please print)*.	Notary Public Signature	My commission expires *(seal)*

4. Estimated Parish Rebate

R-83000 (1/21)

LOUISIANA DEPARTMENT of REVENUE

Fiber Optic Cable Rebate
Estimated Parish Rebate

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

Census Block Information

Taxpayer Legal Name (If taxpayer is corporation, enter corporation name)		Louisiana Sales Tax Account Number
Taxpayer Trade Name		Business Activity/NAICS Code
Address		
City	State	ZIP
Represented By (Give name and title)	Contact Phone Number	Contact Email Address

Census Block Information

Census Block Number	Block Name (if applicable)
Federal Bid Contract Number	Winning Bid Number

Estimated Parish Rebate

Acadia Parish		Iberia Parish		St. Charles Parish	
Allen Parish		Iberville Parish		St. Helena Parish	
Ascension Parish		Jackson Parish		St. James Parish	
Assumption Parish		Jefferson Parish		St. John the Baptist Parish	
Avoyelles Parish		Jefferson Davis Parish		St. Landry Parish	
Beauregard Parish		Lafayette Parish		St. Martin Parish	
Bienville Parish		Lafourche Parish		St. Mary Parish	
Bossier Parish		LaSalle Parish		St. Tammany Parish	
Caddo Parish		Lincoln Parish		Tangipahoa Parish	
Calcasieu Parish		Livingston Parish		Tensas Parish	
Caldwell Parish		Madison Parish		Terrebonne Parish	
Cameron Parish		Morehouse Parish		Union Parish	
Catahoula Parish		Natchitoches Parish		Vermilion Parish	
Claiborne Parish		Orleans Parish		Vernon Parish	
Concordia Parish		Ouachita Parish		Washington Parish	
DeSoto Parish		Plaquemines Parish		Webster Parish	
E Baton Rouge Parish		Pointe Coupee Parish		West Baton Rouge Parish	
East Carroll Parish		Rapides Parish		West Carroll Parish	
East Feliciana Parish		Red River Parish		West Feliciana Parish	
Evangeline Parish		Richland Parish		Winn Parish	
Franklin Parish		Sabine Parish			
Grant Parish		St. Bernard Parish			

I authorize the Louisiana Department of Revenue to forward the information on this page only to the Uniform Local Sales Tax Board and applicable local sales tax collectors representing the parish(es) in which I intend to request a local sales tax rebate. I understand that local sales tax collectors may require that the state level rebate application be approved before the local sales tax collector will consider the corresponding local sales tax rebate request.

Authorization

Taxpayer	Title
Signature of Taxpayer	Date (mm/dd/yyyy)

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ if Self-employed	PTIN
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	

LULSTB Forms for Local Rebates

1. Draft Local Rebate Application
2. Local Rebate Schedule

1. Draft Local Rebate Application

LOUISIANA UNIFORM LOCAL SALES TAX BOARD

FIBER OPTIC CABLE REBATE FORM
FOR LOCAL SALES AND USE TAXES

PARISH:_____

Taxpayer Legal Name (If taxpayer is corporation, enter corporation name)	Parish Sales Tax Account Number
Taxpayer Trade Name	Business Activity/NAICS Code
Address	
City	State / ZIP
Represented By (Give name and title)	Contact Phone Number
Power of Attorney Attached? Yes/No	Contact Email Address
Census Block Number	Block Name (if applicable)
Federal Bid Contract Number	Winning Bid Number

A copy of the winning bid notification from the Federal Communications Commission Rural Digital Opportunity Fund Auction must be attached in order for the rebate request to be processed.

1. Total amount of local sales tax paid on eligible fiber-optic equipment (Total of Column 15)	
2. Net Local Sales Tax Rebate Request (50% of Line 1)	

Attestation

I, _____ attest the expenditures submitted with this application were incurred to distribute fixed and/or mobile broadband networks to census block _____.

Under penalties of perjury, I declare that I have examined this claim form and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date (mm/dd/yyyy)

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check if Self-employed ☐	PTIN
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	

You must include with this application:

The Fiber Optic Cable Rebate application (R-63000) filed with the Louisiana Department of Revenue ***including the rebate schedule.***
The ***approval letter*** issued by the Louisiana Department of Revenue authorizing the rebate.
The rebate schedule for local sales and use taxes.
If the application is submitted by an agent of the taxpayer, a power of attorney authorizing the filing of the application by the agent.

DRAFT 01/21/2021

2. Local Rebate Schedule

Louisiana Uniform Local Sales Tax Board

State COL 3* Invoice No.	State COL 14* Total Qualifying Purchases	Local Sales Tax Domicile Code	Local Sales Tax Rate	Local Sales Tax Paid or Accrued
TOTALS				

* From the state fiber optic cable rebate schedule R-83000 (8/20). Include a copy of the state rebate request with this local request.

Matching the Invoices

State Schedule

R-83000 (8/20)

LOUISIANA
DEPARTMENT of REVENUE

FIBER OPTIC REBATE REQUEST
INVOICE DETAIL SHEET

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7	COL 8	COL 9	COL 10	COL 11	COL 12	COL 13	COL 14	COL 15
Invoice Date	Vendor	Invoice No.	Total Invoice Amt	Purchase Amt Fiber-op-tic Cable Equipment	Purchase Amt Tele Fiber	Purchase Amt Wires	Purchase Amt Poles	Purchase Amt Supports	Purchase Amt Lashing Cable	Purchase Amt Conduit	Purchase Amt Commu-nication Handholes	Purchase Amt Customer Premise Equipment	Total Qualifying Purchases	State Sales Tax Paid or Accrued
		TOTAL												

Local Schedule

Louisiana Uniform Local Sales Tax Board

State COL 3* Invoice No.	State COL 14* Total Qualifying Purchases	Local Sales Tax Domicile Code	Local Sales Tax Rate	Local Sales Tax Paid or Accrued
TOTALS				

* From the state fiber optic cable rebate schedule R-83000 (8/20). Include a copy of the state rebate request with this local request.

Questions???

The End