



**General Information**  
**Natural Disaster Claim for**  
**Refund of State Sales Taxes Paid**

Louisiana Revised Statute 47:315.1 provides as follows:

- A. In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, on which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who was the purchaser who paid the Louisiana sales tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a sworn statement of the owner as to the amount of the taxes paid under the provisions of this chapter on tangible personal property destroyed as aforesaid, the collector shall make refund to said owner in the amount to which he is entitled.
- B. No refund shall be made under the provisions of this section unless a claim for refund covering the amount to which an owner is entitled is filed on or before the end of the third calendar year following the calendar year in which the property was destroyed.

In filing a claim for refund under R.S. 47:315.1, the following rules must be applied and followed:

1. The statute applies only to tangible personal property destroyed in a natural disaster occurring in an area subsequently determined by the President of the United States to warrant assistance by the federal government. Therefore, the claim must show the date of the natural disaster and the nature of such disaster. The property must be completely destroyed for the owner to be eligible for a sales tax refund.
2. The property destroyed must be classified as movable property at the time of destruction rather than as part of a fixed structure. Accordingly, no refund is authorized for taxes paid by a home owner on such fixed items as wall-to-wall carpeting, cooling systems, lighting fixtures, lavatories, wall structures, etc. Refunds can be claimed for taxes paid on movables such as clothing, boats, appliances, furniture, etc.
3. The statute applies only to tangible personal property that is used in or about a person's home, apartment or homestead, which is destroyed by such a natural disaster and on which Louisiana sales tax has been paid by the person incurring the loss. Therefore, the claim must describe the property destroyed and show the year of purchase and the amount of state sales tax paid on each item. The statute does not apply to property owned by partnerships and corporations or to commercial property owned by individuals.
4. Some evidence must be presented in order to show that the claimant actually suffered the loss, with no reimbursement from insurance or otherwise. A deduction claimed and allowed for federal and Louisiana income tax purposes will be acceptable. If a copy of the federal or state income tax return cannot be attached, Sales Tax Refund Schedule – Disaster Loss of Tangible Personal Property, Form R-1362S, must be substituted. For assets titled by the Department of Public Safety, Natural Disaster Claim for Refund of State Sales Taxes Paid on Titled Assets, Form R-1363, must be attached.
5. The statute authorizes refunds of taxes paid on their original acquisition of destroyed property rather than of taxes paid on their acquisition of replacement property.
6. The claimant must prepare a sworn statement attesting to his eligibility.