

## Addendum No: One (1)

Project: Saint Martin Parish Sheriff's Office: Enforcement Complex  
Date: 22 December 2021  
To: All of Record Holding Contract Documents

### Introduction

The following items shall be considered part of the Contract Documents and shall be included in same when Construction Contract is executed. Changes made by Addenda shall take precedence over original Documents. Any changes which may affect construction or proper installation of materials, equipment or fixtures, not specifically mentioned in this Addendum, should be brought to the attention of the Architect before submitting bid. Otherwise, such conditions, if found later to exist, must be worked out in an acceptable manner without additional cost to the Owner. **General Contractors are hereby advised to call to the attention of all subcontractors, changes which may affect their work.**

Acknowledge receipt of this Addendum by inserting its number and date in the proper blank appearing on the Bid Form. Failure to do so shall disqualify the Bidder.

### Modifications to the Project Manual

1. **SALES TAX EXEMPTION:** Owner has elected to utilize sales tax exemption according to State Law. Contractors and Sub-Contractors shall not include sales tax for qualified items.

ADD the following language to General Conditions AIA A201-2017 Document -  
Section **3.6 Taxes:**

3.6.1 The Contractor selected to complete the Project shall be exempt from the payment of Louisiana State and Local Sales and Use Taxes pursuant to Louisiana Revised Statutes. Accordingly, the Base Bid, Alternates, and any Unit Prices shall not include sales or use taxes on the following items:

3.6.1.1 All purchases of Component Construction Materials and Equipment, Taxable Services and Leases and Rental of Tangible Personal Property for this Project which will be incorporated into the work.

3.6.1.2 All purchases of Component Construction Materials and Equipment, Taxable Services and Leases and Rentals of Tangible Personal Property for this Project for use in the fulfillment of the work under this Work.. Such purchased construction component items may be required to be turned over to the Owner upon completion of the Project. (For clarification the following items such as small tools, hand tools, safety gear, ice & water for worker's benefit, temporary fencing, barricades, etc. are considered expendables and are not sales tax exempt.)

3.6.2 In accordance with Louisiana Revised Statutes, the Owner will designate the Contractor and its Subcontractors, as its agent(s) for the purchases as described above. The attached LDR R-1020 form entitled "Designation of Construction Contractor as Agent of a Governmental Entity" will be used for the designation, to be completed by the successful Bidder. The designation as agent is limited to this Contract only. The Parties do not intend that the Contractor or any Subcontractors should be the agent for the Owner for any other purpose.

3.6.3 The Contractor shall furnish copies of all invoices for the tax exempt purchases as described above, including those of their subcontractors, to the Owner on a monthly basis for their records.

Clarifications below to use as a guide:

1. Any type of equipment rental items used in the course of construction to complete the building and site improvements such as excavators, bulldozers, jackhammers, scaffolds, aerial lifts, dehumidifiers – including fuel. Taxable services, including leases and rentals of tangible personal property are exempt from Louisiana Sales Tax as long as they are used on only the construction project listed and are used during the dates stated on the agreement.
2. Any type of equipment rental items used in the course of construction to maintain the site such as lawnmowers, weed eaters, water pumps, etc. Same as #1.
3. Any type of temporary filters for dehumidifiers used during construction, as well as temporary filters used for the permanent HVAC system. Only those purchases of component construction materials are exempt from Louisiana Sales Tax. Expendable items are not exempt.
4. Any type of temporary facilities rental such as temporary toilets, temporary office trailers, storage sheds, etc. used for workers during construction. Same as #1.
5. Any type of small tools used in the course of construction to complete the building and site improvements such as shovels, table saws, miter boxes, drills, circular saws, saw blades, drill bits, etc. Same as #3. These would not be component items and are taxable if purchased.

6. Any type of safety equipment used in the course of construction such as fencing, barricades, safety flagging, signage, hardhats, safety vests, safety glasses, safety rails, safety harnesses, etc. Same as #3. These would not be component items and are taxable if purchased.
7. Any type of miscellaneous material used in the course of construction such as ice, water, cups, etc. for worker's benefit. Same as #3. These would not be component items and are taxable if purchased.
8. Any type of miscellaneous material used in the course of construction such as printing of plans and specifications, project signs, etc. Same as #3. These would not be component items and are taxable if purchased.

This Addendum consist of three ( 03 ) typewritten pages, one (01) page for LDR R-1020 Form for a total of four ( 04 ) pages.

End Of Addendum No. 1



**Designation of Construction Contractor  
as Agent of a Governmental Entity  
Sales Tax Exemption Certificate**

\_\_\_\_\_, an agency of the United States government, or an agency, board, commission, or instrumentality of the State of Louisiana or its political subdivisions, including parishes, municipalities and school boards, does hereby designate the following contractor as its agent for the purpose of making sales tax exempt purchases on behalf of the governmental body:

Name of Contractor		
Address		
City	State	ZIP

This designation of agency shall be effective for purchases of component construction materials, taxable services and leases and rentals of tangible personal property for the following named construction project:

Construction Project	Contract Number
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This designation and acceptance of agency is effective for the period

Beginning Date (mm/dd/yyyy)	End Date (mm/dd/yyyy)
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Purchases for the named project during this period by the designated contractor shall be considered as the legal equivalent of purchases directly by the governmental body. Any materials purchased by this agent shall immediately, upon the vendor's delivery to the agent, become the property of this government entity. This government entity, as principal, assumes direct liability to the vendor for the payment of any property, services, leases, or rentals made by this designated agent. This agreement does not void or supersede the obligations of any party created under any construction contract related to this project, including specifically any contractual obligation of the construction contractor to submit payment to the vendors of materials or services for the project.

This contractor-agent is not authorized to delegate this purchasing agency to others; separate designations of agency by this governmental entity are required for each contractor or sub-contractor who is to purchase on behalf of this governmental entity. The undersigned hereby certify that this designation is the entirety of the agency designation agreement between them. In order for a purchase for an eligible governmental entity through a designated agent to be eligible for sales tax exemption, the designation of agency must be made, accepted, and disclosed to the vendor before or at the time of the purchase transaction.

Designation of Agency		
Signature of Authorized Designator	Date (mm/dd/yyyy)	
Name of Authorized Designator		
Name of Governmental Entity		
Address		
City	State	ZIP

Acceptance of Agency		
Signature of Contractor or Subcontractor Authorized Acceptor	Date (mm/dd/yyyy)	
Name of Contractor's or Subcontractor's Acceptor		
Name of Contractor		
Address		
City	State	ZIP

This designation of agency form, when properly executed by both the contractor and the governmental entity, shall serve as evidence of the sales tax exempt status that has been conferred onto the contractor. No other exemption certificate form is necessary to claim exemption from sales taxes. The agency agreement evidenced by this sales tax exemption certificate must be implemented at the time of contract execution with the governmental entity. The contract between the governmental entity and his agent must contain provisions to authenticate the conferment of agency.