



## ***LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS***

### **Local Sales and Use Tax Extensions available to Businesses Affected By South Louisiana Severe Storms and Flooding**

The Louisiana Association of Administrators has contacted all local sales and use tax collectors to request information on who will grant filing and payment extensions to taxpayers whose principal places of business or critical tax records are located in parishes declared federal disaster areas.

Local Tax Administrators are allowed to grant an extension up to thirty (30) days under the Uniform Local Sales and Use Tax Code. Our Organization has received responses from over forty (40) tax collectors who will grant extensions to those taxpayers located in the affected areas.

The suggested options available to taxpayers to request the extensions are as follows.

1. The Taxpayer can file a paper return within the 30 days and request penalty and interest not be imposed.
2. The Taxpayer can file online, pay the penalty and interest and then request a credit from the parish.
3. The Taxpayer can contact the parish in advance and request the extension.

The declared disaster areas include the following parishes: Acadia, Ascension, Avoyelles, East Baton Rouge, East Feliciana, Evangeline, Iberia, Iberville, Jefferson Davis, Lafayette, Livingston, Pointe Coupee, St. Helena, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermillion, Washington and West Feliciana. If additional parishes are declared federal disaster areas they will receive the same relief.

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