

Revenue Information Bulletin 16-046
August 17, 2016
Administrative

Emergency Suspension of Deadlines Pursuant to Executive Order Number JBE 2016-053

On August 15, 2016, Governor John Bel Edwards issued Executive Order [JBE 2016-053](#), which is an emergency suspension of deadlines in legal, administrative and regulatory proceedings. Louisiana Revised Statute 29:724 confers upon the governor emergency powers to deal with emergencies and disasters to ensure that preparations of the state will be adequate to deal with such emergencies or disasters, and to preserve the lives and properties of the citizens of the State of Louisiana. This includes the authority to suspend the statutory provisions of any regulatory statute prescribing the procedures for the conduct of state business, or the orders, rules, or regulations of any state agency, if strict compliance with the provisions of any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency.

Section 1 of Executive Order JBE 2016-053 provides that legal deadlines including liberative prescription and preemptive periods applicable to legal proceedings in all courts, administrative agencies, and boards, are suspended until at least Friday, September 9, 2016. The effective date of Executive Order JBE 2016-053 applies retroactively from Friday, August 12, 2016 through Friday, September 9, 2016, unless amended, modified, terminated, or rescinded by the Governor, or terminated by operation of law.

This Executive Order is applicable to the prescription of all tax assessments issued by the Secretary of the Louisiana Department of Revenue (hereinafter "LDR") pursuant to Part III entitled "Assessment and Collection Procedures" of Chapter 18 of Title 47 of the Louisiana Revised Statutes. Beginning August 12, 2016 Executive Order JBE 2016-053 suspended prescription of all tax assessments issued by the LDR pursuant to the provisions of Title 47 of the Louisiana Revised Statutes. The suspension of prescription of all LDR tax assessments will remain in effect until Friday, September 9, 2016. This suspension of prescription is applicable to the time delay for a taxpayer's petition to appeal for redetermination of an assessment with the Louisiana Board of Tax Appeals and for the time delays for appeals in Louisiana courts filed by taxpayers and the LDR.

Kimberly Lewis Robinson
Secretary