

Revenue Information Bulletin No. 20-008

March 19, 2020

Sales Tax

Excise Tax

Administrative

Tax Return Extensions and Other Matters Related to COVID-19

On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.

The purpose of this guidance is to provide filing and payment extension relief for certain taxes due on March 20, 2020, and to share other important information with our stakeholders.

February 2020 Sales Tax Return

The February 2020 sales tax returns and payments¹ are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.

The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.

Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer’s failure to file a sales tax return electronically or remit sales tax by electronic funds transfer.

¹ For purposes of this bulletin, February 2020 sales tax means and includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes.

February 2020 Excise Taxes Returns

The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.

The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.

Assessments, Audits, and Litigation

As provided by Section 5 of Proclamation No. JBE 2020-30, the prescription of all tax assessments issued by the Department pursuant to Part III entitled “Assessment and Collection Procedures” of Chapter 18 of Title 47 of the Louisiana Revised Statutes is suspended effective March 16, 2020. The suspension of prescription of all Department tax assessments will remain in effect until April 13, 2020. 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 Department.

The Department will grant an automatic extension on any outstanding audit or litigation matter, including but not limited to, proposed assessments, protests, requests for information, discovery requests, and continuances. Except for system-generated assessments on self-assessed returns, the Department will take no action in issuing formal assessments on audited accounts until at least April 13, 2020.²

Collection Activity

The Department is temporarily suspending collection activity by distraint and sale on delinquent taxpayer accounts. However, delinquency interest and penalties will continue to accrue in accordance with statute on unpaid balances.

Department Operations

Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the [March 16 News Release](#). The New Orleans and Lafayette Regional Office are closed to the public.

² Audited accounts are those accounts in which a field or correspondence audit was conducted by one of the Field Audit Tax Divisions (Income, Sales, or Excise) and preliminary findings were issued. This does not include routine account adjustments issued by the Taxpayer Compliance Divisions or the Criminal Investigations Division.

Additional Information

The Department encourages stakeholders to monitor press releases and other information posted on the [Governor's Office](#) and [Department's](#) websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.

Kimberly Lewis Robinson
Secretary