

Revenue Information Bulletin No. 23-014
June 23, 2023
Administrative

**Tax Return Filing and Tax Payment Deadlines Extended for
Businesses Impacted by Severe Weather and Power Outages**

In accordance with LA R.S. 47:1514(B), the Secretary of the Louisiana Department of Revenue (“Department”) hereby grants automatic filing and payment extensions to taxpayers whose primary residences, principal places of business, critical tax records, or paid tax preparers are located in parishes within the State of Emergency Declaration following the Severe Weather and Power Outages that occurred June 14 – 16, 2023. The declared emergency area for Louisiana includes Bienville, Bossier, Caddo, Caldwell, Claiborne, DeSoto, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Red River, Richland, Tensas, Union, Webster, West Carroll and Winn Parishes.

Automatic extensions are based on the taxpayer’s location address on file with LDR.¹ If a taxpayer’s location address is not within the parishes listed above, the taxpayer may be eligible for interest and penalty relief although an automatic extension does not apply.

For example, if a business is located in Ouachita Parish, but its critical tax records are located in Jefferson Parish, an automatic extension does not apply. However, this business may submit a request for interest and penalty relief on the appropriate forms. All such requests for relief will be considered by the Department on a case-by-case basis.

No late filing penalties, late payment penalties, or interest shall be due if:

1. A tax return is submitted by the extended deadline; and
2. The corresponding tax payment is either:
 - a. Remitted in full by the extended deadline; or
 - b. Remitted in part and an installment agreement is entered into by the extended deadline.²

¹ Taxpayers are required to inform LDR if there is a change in address. Individuals may update their address online [here](#). Businesses may update their address through their LaTAP account or by submission of [LDR Form R-6450, Business Taxes Address Change Form](#).

² Interest and penalties accrue on the unpaid tax balance beginning on the day after the extended due date.

Any return or tax on which penalty or interest began accruing before June 14, 2023, is not eligible for this administrative relief.

Administrative Extension to File and Pay

For sales, severance, excise, and withholding tax returns and payments due on or after June 14, 2023, and on or before July 15, 2023, the automatic extended due date is July 20, 2023.

Appendix 2 to this bulletin contains a list of sales, severance, and excise tax returns and payments due between June 14, 2023 and July 15, 2023.

Kevin J. Richard, CPA
Secretary

Appendix 1 – Summary of Extensions Granted

Tax Type	Due Date Period	Automatic Extension Due Date	Type of Extension
Sales	June 14, 2023 – July 15, 2023	July 20, 2023	Extension to file and pay
Withholding	June 14, 2023 – July 15, 2023	July 20, 2023	Extension to file and pay
Severance	June 14, 2023 – July 15, 2023	July 20, 2023	Extension to file and pay
Excise	June 14, 2023 – July 15, 2023	July 20, 2023	Extension to file and pay

Appendix 2 – Sales, Excise and Severance Due Dates Only

Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Excise Taxes	
Alcoholic Beverage Tax	6/15/2023, 7/15/2023
Louisiana State and Parish and Municipality Beer Tax	6/20/2023
Louisiana Tax Return for Wines Shipped Direct to Consumers	6/20/2023
Motor Fuels Tax – Terminal Operators – Monthly Return	6/20/2023
Motor Fuels Tax – Importers	6/15/2023, 7/15/2023
Motor Fuels Tax – Transporters	6/20/2023
Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers	6/22/2023
Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders	6/20/2023
Special Fuels Tax	6/20/2023
Tobacco Tax	6/20/2023
Retail Dealers of Vapor Products	6/20/2023
Consumable Hemp Products	6/20/2023
Electric Cooperative Fee	7/5/2023

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Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Transportation & Communication Utilities Tax – Monthly Return	6/20/2023
Therapeutic Marijuana Fee	6/20/2023
Sales Tax	
Automobile Rental Excise Tax	6/20/2023
Direct Marketer Sales Tax	6/20/2023
Ernest N. Morial Convention Center Service Contractor Tax and Tour Tax	6/20/2023
Sales and Use Tax – Monthly Return	6/20/2023
Hotel/Motel Sales Tax	6/20/2023
New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax	6/20/2023
Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	6/20/2023
Online Hotel Forums – Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	6/20/2023
Online Hotel Forums – Statewide Hotel/Motel Tax	6/20/2023
Fairs, Festivals, and Other Special Events Sales Tax Return	Various
Severance Tax	
Severance Tax – Oil and Gas	6/26/2023
Severance Tax – Timber and Minerals	6/30/2023
Surface Mining and Reclamation Fee	6/30/2023

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