



Historical Note: Updated September 11, 2008 to add Catahoula, Franklin, Grant, LaSalle, St. Helena and Washington parishes. Updated October 17, 2008 to add Calcasieu parish and Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi. Updated October 21, 2008 to add Concordia, East Carroll, Madison, Morehouse, Ouachita, Richland, Tensas, Union, West Carroll and Winn parishes.

Revenue Information Bulletin No. 08-026
September 8, 2008
Sales Tax, Severance Tax and Excise Taxes

Filing Extensions for Businesses Following Hurricane Gustav

The Louisiana Department of Revenue is granting filing and payment extensions to those taxpayers whose business or tax preparer is located in any of the “disaster areas” declared by President Bush due to Hurricane Gustav.

The extensions are available for sales tax, severance tax and excise taxes with original or extended due dates on or after September 1, 2008, and on or before September 30, 2008. The due date for qualifying tax returns and payments has been extended to October 15, 2008.

This relief applies to all parishes located in the Presidentially declared disaster areas Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Calcasieu, Cameron, Catahoula, Concordia, East Baton Rouge, East Carroll, East Feliciana, Franklin, Evangeline, Grant, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Livingston, Madison, Morehouse, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, West Baton Rouge, West Carroll, West Feliciana, and Winn. The relief also applies to Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi. If additional parishes or counties are declared Gustav disaster areas by President Bush, they will receive the same relief.

The Department will waive any late filing penalties, late payment penalties and interest that would otherwise apply. Any return or amount on which penalty or interest began accruing before September 1, 2008 will not be eligible for this relief.

When filing a return that qualifies for the extension, taxpayers should write the words “Hurricane Gustav” in **BLACK** ink at the top of the return.

The tax return filing extensions apply only to those taxpayers and businesses located in any of the “disaster areas” declared by President Bush.

Information about extensions for individual income, corporate income and franchise, fiduciary and partnership taxes and estimated tax payments can be found in Revenue Information Bulletin 08-024. Information about withholding can be found in Revenue Information Bulletin 08-025.

A list of applicable taxes and their original September due dates is attached as Appendix A.

Cynthia Bridges
Secretary

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101(D). A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

Appendix A

| Tax Due | September Due Date |
|---|---------------------------|
| Excise Taxes | |
| Alcoholic Beverage Tax | 9/15/2008 |
| Beer Tax | 9/20/2008 |
| Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> • Suppliers and Permissive Suppliers • Distributors, Exporters, and Blenders | 9/20/2008 |
| Motor Fuels & Petroleum Products Inspection Fee Importers | 9/15/2008 |
| Tobacco Tax | 9/20/2008 |
| Transportation and Communication Tax-Monthly Return | 9/20/2008 |
| Sales Tax | |
| Automobile Rental Tax | 9/20/2008 |
| Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax | 9/20/2008 |
| Hotel Occupancy Tax | 9/20/2008 |
| Sales and Use Tax-Monthly Return | 9/20/2008 |
| Severance Tax | |
| Oilfield Site Restoration Fee | 9/25/2008 |
| Severance Tax-Oil and Gas | 9/25/2008 |
| Severance Tax-Timber and Minerals | 9/30/2008 |
| Surface Mining and Reclamation Fee | 9/30/2008 |