



Historical Note: Updated October 21, 2008 to add Calcasieu, Concordia, East Carroll, Madison, Morehouse, Ouachita, Richland, Tensas, Union, West Carroll and Winn parishes and Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi.

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Sales Tax

Filing Extensions for Licensed Vehicle Dealers Following Hurricane Gustav

The Louisiana Department of Revenue is providing a filing and payment extension to those licensed vehicle dealers whose business is located in any of the “disaster areas” declared by President Bush due to Hurricane Gustav.

The extension is available for sales tax associated with the sales of a vehicle at retail with an original due date 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 dealerships 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. Information about all other sales, severance and excise taxes can be found in Revenue Information Bulletin 08-026.

Cynthia Bridges
Secretary

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