



**Revenue Ruling
No. 01- 011-A
Effective August 15, 2003**

**Extensions Available for Submission of Applications for Sales and Use Tax Rebate
Under the Louisiana Enterprise Zone Act**

Act No. 1203 of the 2003 Regular Session of the Louisiana Legislature grants authority to the Department of Revenue to issue extensions of time for the submission of applications for sales tax rebate under the Louisiana Enterprise Zone Act.

The normal deadline for the submission of applications provided by existing law R.S. 51:1787(A)(1) and (C)(1), is six months after receipt of the project completion report, as provided by rule of the Department of Economic Development. Act No. 1203 adds R.S. 51:1787(J) to the Louisiana Enterprise Zone Act to provide for the issuance of two types of extensions of the deadline for the submission of claims for sales tax rebates: an automatic extension, and an extension for good cause. The department is required by R.S. 51:1787(J) to grant one 30-day extension of time for submission of an application for rebate, provided that the application for the extension is received by the department before the expiration of the deadline for the submission of the application. The new statute also authorizes the department to grant an additional extension of time, not to exceed 60 days, if the applicant shows reasonable cause for needing the extension.

Applications for sales tax rebates under the Enterprise Zone Program are audited and processed by the department's Office Audit Division. Applications for extensions should be submitted to that division. Questions can be directed to the Office Audit Division at 225.219.2270.

Cynthia Bridges
Secretary

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