

2020 Regular Session

SENATE BILL NO. 498

BY SENATOR ALLAIN

REVENUE DEPARTMENT. Provides for tax filing and payment extensions. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:1514, relative to tax filing and payment extensions; to
3 authorize the secretary of the Department of Revenue to extend the time to file and
4 pay taxes when there is a disaster declaration; to authorize the secretary to suspend
5 the accrual of interest in certain circumstances; to provide for an effective date; and
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1514 is hereby amended and reenacted to read as follows:

9 §1514. Power to extend time to file returns and pay tax

10 A. Upon the written request of the taxpayer and for good cause shown, the
11 collector may grant reasonable extensions of time for the filing of returns and
12 payment of tax due under this ~~Sub-title~~; **Subtitle**, provided that ~~such~~ **any** extensions
13 of time shall not exceed six months in the case of income **and franchise** taxes, ~~thirty~~
14 ~~calendar days~~ **one calendar month** in the case of sales taxes, and ~~sixty calendar days~~
15 **two calendar months** in the case of any other tax due under this ~~Sub-title~~ **Subtitle**.

16 Whenever ~~such~~ an extension is granted **pursuant to this Subsection**, the return or
17 tax for which the extension is granted shall not become delinquent until the

1 expiration of the extension period; but interest will accrue on the tax during the
2 period of the extension, ~~such interest~~ to be computed in all cases from the date the
3 tax would have become delinquent in the absence of an extension.

4 **B. In the event of a gubernatorial declared disaster, the collector may**
5 **grant reasonable extensions of time for the filing of returns and payment of tax**
6 **due under this Subtitle, provided that any extensions of time shall not exceed six**
7 **months in the case of income and franchise taxes and three calendar months in**
8 **the case of any other tax due under this Subtitle. Whenever an extension is**
9 **granted pursuant to this Subsection, the return or tax for which the extension**
10 **is granted shall not become delinquent until the expiration of the extension**
11 **period; but interest will accrue on the tax during the period of the extension, to**
12 **be computed in all cases from the date the tax would have become delinquent**
13 **in the absence of an extension.**

14 **C. In the event of a presidentially declared disaster, the collector may**
15 **grant reasonable extensions of time for the filing of returns and payment of tax**
16 **due under this Subtitle, provided that any extensions of time shall not exceed six**
17 **months in the case of income and franchise taxes and three calendar months in**
18 **the case of any other tax due under this Subtitle. Whenever an extension is**
19 **granted pursuant to this Subsection, the return or tax for which the extension**
20 **is granted shall not become delinquent until the expiration of the extension**
21 **period and the collector may suspend the accrual of interest for all or part of**
22 **the extension period.**

23 Section 2. This Act shall become effective upon signature by the governor or, if not
24 signed by the governor, upon expiration of the time for bills to become law without signature
25 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
26 vetoed by the governor and subsequently approved by the legislature, this Act shall become
27 effective on the day following such approval.

