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## DIGEST

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HB 256 Original

2023 Regular Session

Gregory Miller

**Abstract:** Extends the deadline for payment of local sales tax if the deadline for payment of the tax to the local collector falls on a state or federal holiday on which banks are closed until the next business day on which banks are open.

Present law requires taxes levied by local ordinances to be due and payable monthly on the first day of the month. However, for purposes of ascertaining the amount of tax payable, returns shall be prepared and transmitted to the collector by all dealers on or before the 20<sup>th</sup> day of each month for the preceding calendar month. Further requires every dealer, at the time of making the return, to compute and remit the required tax due for the preceding calendar month. Failure to remit the tax shall cause the tax to become delinquent.

Present law authorizes a collector, for good cause, to extend the deadline for filing returns for a period not to exceed 30 days.

Proposed law retains present law.

Present law further provides that in the event of a presidential or gubernatorial declared disaster or emergency covering a local collector's jurisdiction, a local collector may extend filing or payment deadlines until the extended date for the same period specified for state sales and use taxes for the same period. Present law prohibits interest and penalties from accruing during the extension period if the return and payment are received by the extended due date. Present law requires an extension granted pursuant to present law to be provided to the La. Uniform Local Sales Tax Board for publication on its website.

Proposed law retains present law but adds a mandatory extension of the deadline for payment of local sales taxes when the deadline for payment of sales taxes falls on a state or federal holiday on which banks are closed. The deadline shall be extended until the next business day on which banks are open. Proposed law prohibits interest and penalties from accruing during the extension period if the return and payment are received by the extended due date.

Proposed law requires an extension required pursuant to the provisions of proposed law to be provided to the La. Uniform Local Sales Tax Board for publication on its website.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:337.18(A)(4) and 337.22(E)(1))