

ACT No. 21

2023 Regular Session

HOUSE BILL NO. 256

BY REPRESENTATIVE GREGORY MILLER

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AN ACT

To amend and reenact R.S. 47:337.18(A)(4) and 337.22(E)(1), relative to sales and use tax remittance; to extend the deadline for payment of local sales and use taxes under certain circumstances; to prohibit the accrual of penalties and interest under certain circumstances; to require certain extensions to be provided to the Louisiana Uniform Local Sales Tax Board; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.18(A)(4) and 337.22(E)(1) are hereby amended and reenacted to read as follows:

§337.18. Returns and payment of tax; penalty for absorption

A.

* * *

(4) In addition to extensions provided for in R.S. 47:337.22(E)(1), the ~~The~~ collector, for good cause, may extend, for not to exceed thirty days, the time for making any returns required under the provisions of this Chapter.

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§337.22. Sales and use tax returns

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E.(1)(a) In the event of a presidential or gubernatorial declared disaster or emergency covering a local collector's jurisdiction, a local collector may elect to extend filing or payment deadlines related to the taxes collected pursuant to the provisions of this Chapter until the extended date for the same period specified for

1 state sales and use taxes for the same period. Whenever an extension is granted by
 2 the local collector pursuant to this Subsection, interest and penalties shall not accrue
 3 on the tax during the period of the extension provided that the return and payment
 4 are received by the extended due date. Any decision to adopt an extension pursuant
 5 to this Subsection shall be provided to the Louisiana Uniform Local Sales Tax Board
 6 for publication on its website.

7 (b) If the deadline for payment of sales taxes to a local collector falls on a
 8 state or federal holiday on which banks are closed, the local collector shall extend
 9 the deadline for payment of the tax until the next business day on which banks are
 10 open. Whenever an extension is required pursuant to the provisions of this
 11 Subparagraph, interest and penalties shall not accrue on the tax during the period of
 12 the extension if the return and payment are received by the extended due date. An
 13 extension required pursuant to the provisions of this Subparagraph shall be provided
 14 to the Louisiana Uniform Local Sales Tax Board for publication on its website.

15 * * *

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____