

SENATE BILL NO. 498

BY SENATORS ALLAIN AND FRED MILLS

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 or emergency declaration; to authorize the
5 secretary to suspend the accrual of interest in certain circumstances; to provide for
6 an effective date; and 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

1 tax for which the extension is granted shall not become delinquent until the
2 expiration of the extension period; but interest will accrue on the tax during the
3 period of the extension, ~~such interest~~ to be computed in all cases from the date the
4 tax would have become delinquent in the absence of an extension.

5 **B. In the event of a gubernatorially declared disaster or emergency, the**
6 **collector may grant reasonable extensions of time for the filing of returns and**
7 **reports and payment of taxes, fees, or service charges due under this Subtitle**
8 **or any other law for which the authority to collect has been delegated to the**
9 **secretary of the Department of Revenue, provided that any extensions of time**
10 **shall not exceed six months in the case of income and franchise taxes and three**
11 **calendar months in the case of any other tax, fee, or service charge collected by**
12 **the Department of Revenue. Whenever an extension is granted pursuant to this**
13 **Subsection, the return, report, tax, fee, or service charge for which the extension**
14 **is granted shall not become delinquent until the expiration of the extension**
15 **period; but interest will accrue on the tax, fee, or service charge during the**
16 **period of the extension, to be computed in all cases from the date the tax, fee,**
17 **or service charge would have become delinquent in the absence of an extension.**

18 **C. In the event of a presidentially declared disaster or emergency, the**
19 **collector may grant reasonable extensions of time for the filing of returns and**
20 **reports and payment of taxes, fees, or service charges due under this Subtitle**
21 **or any other law for which the authority to collect has been delegated to the**
22 **secretary of the Department of Revenue, provided that any extensions of time**
23 **shall not exceed six months in the case of income and franchise taxes and three**
24 **calendar months in the case of any other tax, fee, or service charge collected by**
25 **the Department of Revenue. Whenever an extension is granted pursuant to this**
26 **Subsection, the return, report, tax, fee, or service charge for which the extension**
27 **is granted shall not become delinquent until the expiration of the extension**
28 **period and the collector may suspend the accrual of interest for all or part of**
29 **the extension period.**

30 Section 2. This Act shall become effective upon signature by the governor or, if not

1 signed by the governor, upon expiration of the time for bills to become law without signature
2 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
3 vetoed by the governor and subsequently approved by the legislature, this Act shall become
4 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____