

## RÉSUMÉ DIGEST

**ACT 47 (SB 498)**

**2020 Regular Session**

**Allain**

Prior law authorized the secretary of the Dept. of Revenue to allow extensions of time to file and pay taxes if the taxpayer makes a request and shows good cause for the extension, however interest will continue to accrue on any amount of tax due until the tax is paid.

New law retains prior law and authorizes the secretary of the Dept. of Revenue to allow extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges in the event of a gubernatorially declared disaster or emergency.

New law authorizes the secretary of the Dept. of Revenue to allow extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges in the event of a presidentially declared disaster and further authorizes the secretary to suspend the running of interest for the extended taxes for all or part of the extension period.

Effective upon signature of the governor (June 4, 2020).

(Amends R.S. 47:1514)