

2023 Regular Session

HOUSE BILL NO. 256

BY REPRESENTATIVE GREGORY MILLER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES & USE: Requires extension of the deadline to pay local sales taxes when the deadline for payment of the tax falls on certain holidays

1 AN ACT

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

8 Be it enacted by the Legislature of Louisiana:

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

11 §337.18. Returns and payment of tax; penalty for absorption

12 A.

13 * * *

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

17 * * *

18 §337.22. Sales and use tax returns

19 * * *

1 E.(1)(a) In the event of a presidential or gubernatorial declared disaster or
 2 emergency covering a local collector's jurisdiction, a local collector may elect to
 3 extend filing or payment deadlines related to the taxes collected pursuant to the
 4 provisions of this Chapter until the extended date for the same period specified for
 5 state sales and use taxes for the same period. Whenever an extension is granted by
 6 the local collector pursuant to this Subsection, interest and penalties shall not accrue
 7 on the tax during the period of the extension provided that the return and payment
 8 are received by the extended due date. Any decision to adopt an extension pursuant
 9 to this Subsection shall be provided to the Louisiana Uniform Local Sales Tax Board
 10 for publication on its website.

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

* * *

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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 20th 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))