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City of New Orleans Offering Amnesty Late Fee Forgiveness Program

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In an effort to spur the payment of unpaid back taxes and fees, the City of New Orleans is currently offering an <u>Amnesty Late Fee Forgiveness Program</u>, which began **June 3rd and runs through September 3rd, 2019**. Certain tax deficiencies, as well as parking and certain camera tickets, code enforcement violations, and even library fines may be paid with reduced or waived fees, penalties, and interest.

The amnesty program offers business owners and operators with delinquent tax accounts an opportunity to settle those accounts without having to pay penalties and all of the accrued interest.

Qualifying taxes include:

- Sales/use
- hotel/motel
- parking
- alcoholic beverage gallonage
- occupational license taxes
- various permits

Delinquent property taxes are not eligible for the amnesty program.

Qualifying taxpayers include:

• Those who failed to file a tax return and pay the tax due

- Those who failed to register and/or file sales or any other type of tax, license or permit
- Taxpayers who are currently under an installment agreement or have defaulted on an installment agreement
- Taxpayers who underpaid tax or have any outstanding sales tax balance
- Taxpayers who have failed to pay for or renew an Occupational License or permit
- Taxpayers currently under audit or in litigation for sales tax matters
- Taxpayers who misrepresented or omitted tax due
- Taxpayers who have sales tax liens on personal or business property
- Taxpayers who claimed incorrect credits or deductions on tax returns

The benefits of the program for taxpayers include a waiver of all penalties and 50% of accrued interest. Taxpayers participating in the program must pay their liability in full by November 15, 2019, with a 50% down payment required at the time of application, and the option of two equal remaining payments.

Taxpayers should note that this is not a voluntary disclosure program, and it will require identification of the taxpayer at the time of application. A taxpayer applying for amnesty might be required to register with the city if the taxpayer does not already have an existing account.

For a full explanation of qualifications and benefits, please <u>click here</u>.

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