Lafourche Parish, LA Local Sales Tax Collector Grants Local Sales Tax Filing Extensions to Certain Dealers/Taxpayers Impacted by Hurricane Ida

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In a letter recently issued to Lafourche Parish, LA sales/use taxpayers, the Lafourche Parish local sales/use tax collector Amanda Granier explains that **Lafourche Parish** has now granted Lafourche Parish **local sales/use tax filing extensions** to certain dealers/taxpayers impacted by Hurricane Ida.

The Lafourche Parish sales/use tax office was <u>"closed for the foreseeable future"</u> due to Hurricane Ida.

The entire language of the collector's letter, dated September 16, 2021, is found below:

"Due to the devastation caused by Hurricane Ida and the ongoing state of emergency, Lafourche Parish is granting extensions to certain dealers/taxpayers in impacted areas. Dealers/Taxpayers eligible for sales tax extensions include businesses who have had to close and are no longer able to operate or conduct business in the state and whose home or principal places of business where critical tax records are kept is one of the following parishes:

 Ascension, Lafourche, St. Helena, Terrebonne, Assumption, Livingston, St. James, Washington, East Baton Rouge, Orleans, St. John the Baptist, West Baton Rouge, East Feliciana, Plaquemines, St. Martin, West Feliciana, Iberia, Pointe Coupee, St. Mary, Iberville, St. Bernard, St. Tammany, Jefferson, St. Charles, and Tangipahoa.

For businesses that remained operating for all or part of the recovery time in the State of Louisiana but you are having difficulty complying with the deadlines, you may **also** be eligible for an extension and/or interest and penalty relief. A **request for an extension or waiver must be made in writing or electronically** to salestax@mylpsd.com or by USPS to Sales Tax Office, Lafourche Parish School Board, P. O. Box 997, Thibodaux, LA 70302. Any grant of waiver or extension is left to the sound discretion of the Collector based upon the individual circumstances of the dealer/taxpayer. Waivers and/or extensions do not apply for any tax that was due before August 26, 2021."

(Emphasis added.).

Importantly, it should be noted that this letter from the Lafourche Parish collector does *not* apply to all parishes or all corresponding local sales/use taxes in Louisiana. Taxpayers should consult each local tax collector directly to confirm any local sales/use tax filing or payment extension.

For **state** sales/use tax purposes, the Louisiana Department of Revenue has also now issued <u>Revenue Information Bulletin (RIB) 21-027</u>, which grants an automatic **state** sales/use tax filing extension and corresponding penalty relief to taxpayers in certain Louisiana areas impacted by Hurricane Ida for August 2021 Louisiana state sales/use taxes that were due to be filed on or before September 20, 2021. Our separate JW SALT blog post on the Department's new RIB is found <u>here</u>.

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