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Revenue to provide tax relief in the wake of a gubernatorial or presidential declaration of disaster or emergency.

**Gail Cole** • Jun. 25, 2020



Lawmakers in Louisiana have made it easier for the Louisiana Department of Revenue to provide tax relief in the wake of a gubernatorial or presidential declaration of disaster or emergency. They've also amended the relief that's available upon request.

[This article first appeared on the Avalara blog:  
<https://www.avalara.com/us/en/blog.html>.]

**Former policy**

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with good cause:

- Not to exceed six months for income and franchise taxes
- Not to exceed 30 calendar days for sales tax
- Not to exceed two months for any other tax due

Interest will start accruing from the date the tax would have become delinquent in the absence of an extension (i.e., the original due date).

### **Gubernatorially declared disaster or emergency**

In the event of a gubernatorially declared disaster or emergency, the department is authorized to “grant reasonable extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges” as follows:

- Up to six months for income and franchise taxes
- Up to three calendar months for sales tax and any other tax, fee, or service charge handled by the department

As above, interest will start accruing from the date the tax fee or service charge was originally due, although the tax won't be considered delinquent until the expiration of the extension period.

### **Presidentially declared disaster or emergency**

The department may provide similar relief in the event of a presidentially declared disaster or emergency, with one significant exception: Interest may be suspended.

Thus, the department may authorize a filing and payment extension not to exceed six months for franchise and income taxes, and not to exceed three calendar months for any other tax, fee, or service charge. The return won't be considered delinquent until

the expiration of the extension period, “and the collector may suspend the accrual of

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However, extensions could impact fiscal year budgets by moving revenue from one fiscal year to the next. Cash flow could also be affected.

It’s not uncommon for a disaster declaration to apply to specific parishes only, not all taxpayers in a state. The [relief offered in response to the coronavirus](#) (COVID-19) is an exception to that rule. Learn more about [COVID-19 tax relief](#).

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Gail Cole has been researching, writing, and reporting tax news for [Avalara](#) since 2012. She’s on a mission to uncover unusual tax facts and make complex laws and legislation more digestible for accounting and business professionals — or anyone interested in learning about tax compliance. [Get more sales tax news from the Avalara blog](#).

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