

RÉSUMÉ DIGEST

ACT 21 (HB 256)

2023 Regular Session

Gregory Miller

Existing 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.

Existing law authorizes a collector, for good cause, to extend the deadline for filing returns for a period not to exceed 30 days.

Existing 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. Prohibits interest and penalties from accruing during the extension period if the return and payment are received by the extended due date. Requires an extension granted pursuant to existing law to be provided to the La. Uniform Local Sales Tax Board for publication on its website.

New law adds a mandatory extension of the deadline for payment of local sales taxes when the deadline for payment 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. New law prohibits interest and penalties from accruing during the extension period if the return and payment are received by the extended due date.

New law requires an extension required pursuant to the provisions of new law to be provided to the La. Uniform Local Sales Tax Board for publication on its website.

Effective upon signature of governor (May 30, 2023).

(Amends R.S. 47:337.18(A)(4) and 337.22(E)(1))