

Revenue Information Bulletin No. 17-007¹
February 20, 2017

**Tax Relief to Individuals and Businesses Affected by South Louisiana Severe Storms,
Tornadoes, and Straight-Line Winds
Return Filing and Tax Payment Deadlines Extended**

The Louisiana Department of Revenue is granting filing and payment extensions to taxpayers in areas declared federal “disaster areas” following severe storms, tornadoes, and straight-line winds in South Louisiana on February 7, 2017.

The filing and payment extensions apply *only* to those taxpayers whose homes, principal places of business or critical tax records are located in the following ZIP codes in Livingston and Orleans parishes: 70447, 70454, 70462, 70706, 70126, 70127, 70128 and 70129. Additional areas declared federal disaster areas due to the severe weather on February 7, 2017, will be considered for the same relief.

For tax returns and payments submitted by the extended deadline, the Department of Revenue will waive any late filing penalties, late payment penalties and interest that would otherwise apply. Any return or amount on which penalty or interest began accruing before February 7, 2017, will not be eligible for this relief.

SALES TAX, SEVERANCE TAX, EXCISE TAXES

Extensions are available for sales tax, severance tax and excise taxes with original or extended due dates on or after February 7, 2017, and on or before April 30, 2017. The due date for qualifying tax returns and payments has been extended to **May 15, 2017**.

Below is a list of applicable taxes and their statutory due dates, which will be extended to May 15th for affected taxpayers.

Tax/Information Return Due	Statutory Due Date
Excise Taxes	
Alcoholic Beverage Tax	2/15/2017, 3/15/2017 & 4/15/2017
Beer Tax	2/20/2017, 3/20/2017 & 4/20/2017
Hazardous Waste Disposal Tax	4/20/2017
Inspection and Supervision Fee	3/31/2017
International Fuel Tax Agreement (IFTA) Return	4/30/2017

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

Tax/Information Return Due	Statutory Due Date
Motor Fuels Tax-Interstate Motor Fuel User & Aviation Fuel Transporter	4/25/2017
Motor Fuels Tax-Terminal Operators	2/20/2017, 3/20/2017 & 4/20/2017
Motor Fuels Tax-Importers	2/15/2017, 3/15/2017 & 4/15/2017
Motor Fuels Tax-Transporters	2/20/2017, 3/20/2017 & 4/20/2017
Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> • Suppliers and Permissive Suppliers • Distributors, Exporters, and Blenders 	2/22/2017, 3/22/2017 & 4/22/2017 2/20/2017, 3/20/2017 & 4/20/2017
Motor Fuels & Petroleum Products Inspection Fee Importers	2/15/2017, 3/15/2017 & 4/15/2017
Special Fuels Tax	2/20/2017, 3/20/2017 & 4/20/2017
Telecommunication Tax for the Deaf	4/30/2017
Tobacco Tax	2/20/2017, 3/20/2017 & 4/20/2017
Tobacco Tax – Retail Dealers of Vapor Products	2/20/2017, 3/20/2017 & 4/20/2017
Transportation and Communication Tax-Monthly Return	2/20/2017, 3/20/2017 & 4/20/2017
Transportation and Communication Tax-Quarterly Return	4/30/2017
Wine Direct Shippers Tax	2/20/2017, 3/20/2017 & 4/20/2017
Sales Tax	
Automobile Rental Excise Tax	2/20/2017, 3/20/2017 & 4/20/2017
Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax	2/20/2017, 3/20/2017 & 4/20/2017
Hotel Occupancy Tax	2/20/2017, 3/20/2017 & 4/20/2017
Sales and Use Tax-Monthly Return	2/20/2017, 3/20/2017 & 4/20/2017
Prepaid Wireless Telecommunications 911 Service Charge	4/20/2017
Severance Tax	
Natural Gas Franchise Tax	4/30/2017
Oilfield Site Restoration Fee	4/30/2017
Oil Spill Contingency Fee	4/30/2017
Severance Tax-Oil and Gas	2/25/2017, 3/25/2017 & 4/25/2017
Severance Tax-Timber and Minerals	2/28/2017, 3/31/2017, & 4/30/2017
Surface Mining and Reclamation Fee	2/28/2017, 3/31/2017 & 4/30/2017

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

WITHHOLDING TAX

The Louisiana Department of Revenue is granting payment extensions to any employer whose principal place of business or critical tax records are located in the following ZIP codes in Livingston and Orleans parishes: 70447, 70454, 70462, 70706, 70126, 70127, 70128 and 70129. The extensions are available for withholding payments due on or after February 15, 2017, and on or before May 15, 2017 and withholding returns due on or before April 30, 2017. Withholding payments will not be subject to penalty and interest as long as the payments are received by **May 31, 2017**.

INDIVIDUAL INCOME, CORPORATION INCOME & FRANCHISE AND OTHER INCOME TAXES

Filing and payment extensions for various income taxes are available to taxpayers whose homes, principal places of business or critical tax records are located in the following ZIP codes in Livingston and Orleans parishes: 70447, 70454, 70462, 70706, 70126, 70127, 70128 and 70129. Extensions are available for individual income, corporate income and franchise, fiduciary, partnership and partnership composite taxes and estimated tax payments. For filing purposes, extensions are available for taxpayers with original or extended due dates on or after February 7, 2017, and on or before June 30, 2017. For payment purposes, extensions are available for taxpayers with original due dates on or after February 7, 2017, and on or before June 30, 2017. Accordingly, taxpayers currently on extension are not eligible for any additional extension for purposes of payment. Qualifying individuals and businesses will have until **June 30, 2017** to file these returns and pay any taxes due. This includes the estimated tax payment for the first quarter of 2017, normally due April 15, 2017.

Kimberly Lewis Robinson
Secretary

¹ Revenue Information Bulletin updated on May 18, 2017 to remove ZIP code 70785 from the list of eligible ZIP codes for tornado-related tax extensions. Tax extensions may still be granted to taxpayers whose homes, principal places of business or critical tax records are located in ZIP code 70785 if the Department of Revenue is provided a sworn affidavit setting forth the damage and/or loss.