

**Revenue Information Bulletin No. 15-031**  
**July 20, 2015**

**Tax Relief to Individuals and Businesses Affected by North Louisiana Severe Storms and Flooding**  
**Return Filing and Tax Payment Deadlines Extended**

The Louisiana Department of Revenue is granting filing and payment extensions to taxpayers whose homes, principal place of business or critical tax records are located in any of the “disaster areas” declared by the Federal Emergency Management Agency (FEMA) as a result of the recent severe storms and flooding in North Louisiana. The declared “disaster areas” include the following parishes: Bossier, Caddo, Grant, Natchitoches, and Red River.

The Department 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 May 18, 2015 will not be eligible for this relief.

Affected taxpayers whose home, principal place of business or critical tax records are located in one of the declared “disaster areas” should write “North La. Flooding” in **BLACK** ink on the top of their returns.

**SALES TAX, SEVERANCE TAX, EXCISE TAXES**

The extensions are available for sales tax, severance tax and excise taxes with original or extended due dates on or after May 18, 2015, and on or before July 31, 2015. The due date for qualifying tax returns and payments has been extended to **August 15, 2015**.

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

Tax Due	Statutory Due Date
<b>Excise Taxes</b>	
Alcoholic Beverage Tax	6/15/2015 & 7/15/2015
Beer Tax	5/20/2015, 6/20/2015 & 7/20/2015
Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> <li>• Suppliers and Permissive Suppliers</li> <li>• Distributors, Exporters, and Blenders</li> </ul>	5/22/2015, 6/22/2015 & 7/22/2015
Motor Fuels & Petroleum Products Inspection Fee Importers	5/15/2015, 6/15/2015 & 7/15/2015
Tobacco Tax	5/20/2015, 6/20/2015 & 7/20/2015
Transportation and Communication Tax-Monthly Return	5/20/2015, 6/20/2015 & 7/20/2015
<b>Sales Tax</b>	
Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax	5/20/2015, 6/20/2015 & 7/20/2015
Hotel Occupancy Tax	5/20/2015, 6/20/2015 & 7/20/2015

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Sales and Use Tax-Monthly Return	5/20/2015, 6/20/2015 & 7/20/2015
Prepaid Wireless Telecommunications 911 Service Charge	5/20/2015, 6/20/2015 & 7/20/2015
<b>Severance Tax</b>	
Oilfield Site Restoration Fee	5/31/2015, 6/30/2015 & 7/31/2015
Severance Tax-Oil and Gas	5/31/2015, 6/30/2015 & 7/31/2015
Severance Tax-Timber and Minerals	5/31/2015, 6/30/2015, & 7/31/2015
Surface Mining and Reclamation Fee	5/31/2015, 6/30/2015 & 7/31/2015
General Severance Tax	5/25/2015, 6/25, 2015 & 7/25/2015

**WITHHOLDING TAX**

The Louisiana Department of Revenue is granting payment extensions to those employers whose principal place of business or critical tax records are located in any of the above listed “disaster area” parishes declared by FEMA. The extensions are available for withholding payments due on or after May 30, 2015, and on or before July 31, 2015 and withholding return due July 31, 2015. Withholding payments will not be subject to penalty and interest as long as the payments are received by **August 31, 2015**.

**INDIVIDUAL INCOME, CORPORATION INCOME & FRANCHISE AND OTHER INCOME TAXES**

Severe storms and flooding in North Louisiana tax relief postpones tax filing and payment deadlines for taxpayers whose principal place of business or critical tax records are located in any of the declared “disaster areas” mentioned above. The exemptions are available for individual income, corporate income and franchise, fiduciary and partnership composite taxes and estimated tax payments with original or extended due dates on or after May 18, 2015 and on or before October 15, 2015. As a result, affected individuals and businesses will have until **November 16, 2015** to file these returns and pay any taxes due. This includes individuals and corporations that previously obtained an extension until November 15, 2015, to file their 2014 income returns. It also includes the estimated tax payment for the second and third quarter of 2015, normally due June 15, 2015 and September 15, 2015 respectively.

**Tim Barfield**  
**Secretary**