

Revenue Information Bulletin No. 20-012

May 22, 2020

Sales Tax

Additional Sales Tax Relief Provisions Related to COVID-19

On May 14, 2020, Governor John Bel Edwards issued Proclamation JBE 2020-59 to extend certain emergency declaration provisions related to the COVID-19 public health emergency.

The purpose of this guidance is to grant relief to sales tax filers for the March and April 2020 sales tax periods and to provide clarification on notices relative to the February 2020 sales tax period.

March and April 2020 Sales Tax Periods

The March and April 2020 sales tax returns¹ and payments were due April 20 and May 20, 2020, respectively. Due to the ongoing public health emergency and in an effort provide relief to businesses in Louisiana, the Department of Revenue will grant automatic penalty relief to taxpayers under certain conditions.

To qualify for penalty relief², the taxpayer must file the March and April 2020 sales tax returns and remit the sales tax and any deficiency interest by June 30, 2020. If a taxpayer is unable to remit the sales tax and any deficiency interest by this date, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020.

Taxpayers may submit an Installment Request for Business Taxes by completing and mailing in [Form R-19027](#) or by applying online through the [Louisiana Taxpayer Access Point online system](#).

For the March 2020 sales tax period, the Department has sent self-assessment bills to taxpayers who filed a March 2020 sales tax return but did not remit all tax shown due on the return. Pursuant to this bulletin, taxpayers are not required to pay the penalties shown due on the notice if the tax and interest is remitted by June 30, 2020 (or the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020.)

¹ For purposes of this bulletin, March and April 2020 sales tax returns includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes.

² Penalty relief includes relief from the following penalties: late filing and late payment penalties (LA R.S. 47:1602) and negligence penalty (LA R.S. 47:1604.1).

February 2020 Sales Tax Period

In Revenue Information Bulletin 20-008, the February 2020 sales tax returns payments were extended from March 20, 2020, to May 20, 2020. In the event a taxpayer receives any collection type notice resulting from an unfiled February 2020 sales tax return, the taxpayer may disregard this notice from the Department. Such notices have been voided in the Department's records and no action is necessary by the taxpayer.

Kimberly Lewis Robinson
Secretary