

**Revenue Information Bulletin No. 21-027**  
**September 17, 2021**  
**Sales Tax**  
**Administrative**

**Sales and Use Tax Return Filing Deadline Extended for  
Businesses Impacted by Hurricane Ida**

Due to the devastation caused by Hurricane Ida and the ongoing state of emergency, the Louisiana Department of Revenue (“LDR”) is granting automatic sales tax filing extensions to certain taxpayers in impacted areas. This bulletin explains which taxpayers are eligible for automatic extensions, by tax type, based on upcoming deadlines.

Eligible Taxpayers

Eligible taxpayers include businesses whose principal places of business, critical tax records, or paid tax preparers are located in one of the following parishes:

- |                     |                   |                          |                      |
|---------------------|-------------------|--------------------------|----------------------|
| 1. Ascension        | 8. Lafourche      | 15. St. Helena           | 22. Terrebonne       |
| 2. Assumption       | 9. Livingston     | 16. St. James            | 23. Washington       |
| 3. East Baton Rouge | 10. Orleans       | 17. St. John the Baptist | 24. West Baton Rouge |
| 4. East Feliciana   | 11. Plaquemines   | 18. St. Martin           | 25. West Feliciana   |
| 5. Iberia           | 12. Pointe Coupee | 19. St. Mary             |                      |
| 6. Iberville        | 13. St. Bernard   | 20. St. Tammany          |                      |
| 7. Jefferson        | 14. St. Charles   | 21. Tangipahoa           |                      |

Automatic Extensions

Automatic extensions are based on the taxpayer’s location address on file with LDR.<sup>1</sup> If a taxpayer’s location address is not within one of the parishes listed above, the taxpayer may still be eligible for interest and penalty relief even though an automatic extension did not apply.

For example, if a business is located in Ouachita Parish, but its critical tax records are located in Jefferson Parish, an automatic extension does not apply. However, this business may request interest and penalty relief on the appropriate forms if necessary.

<sup>1</sup> Taxpayers are required to inform LDR if there is a change in address. Individuals may update their address online [here](#). Businesses may update their address through their LaTAP account or by submission of [LDR Form R-6450, Business Taxes Address Change Form](#).

### Sales Tax Filing Extensions

For eligible taxpayers located in the parishes listed above, the August 2021 sales tax period is extended from September 20, 2021 to November 1, 2021, for return filing purposes. The tax payment due date remains September 20, 2021.

### Penalty Relief – August 2021 Sales Tax Period

LDR will grant automatic penalty relief to taxpayers located in the eligible parishes for the August 2021 sales tax period under certain conditions.

To qualify for penalty relief<sup>2</sup>, the taxpayer must file the August 2021 sales tax return and remit the sales tax and any deficiency interest by November 30, 2021. 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 Payment Plan Request for sales taxes due by November 30, 2021.

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](#).

**Kimberly J. Lewis**  
**Secretary**

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

Appendix 1 – Summary of Extensions Granted

Tax Type	Original Due Date	Automatic Extension Due Date	Type of Extension
Sales Tax	September 20, 2021	November 1, 2021	Filing extension only

Appendix 2 – Tax Types Included in Extension

Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
<b>Sales Taxes</b>	
Automobile Rental Excise Tax	9/20/2021
Direct Marketer Sales Tax	9/20/2021
Ernest N. Morial Convention Center Service Contractor Tax and Tour Tax	9/20/2021
Sales and Use Tax – Monthly Return	9/20/2021
Hotel/Motel Sales Tax	9/20/2021
New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax	9/20/2021
Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	9/20/2021
Online Hotel Forums – Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	9/20/2021
Online Hotel Forums – Statewide Hotel/Motel Tax	9/20/2021

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