



Revenue Information Bulletin No. 12-029

September 12, 2012

**Tax Relief to Individuals and Businesses Affected by Hurricane Isaac
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 in the following parishes affected by Hurricane Isaac: Ascension, Assumption, East Baton Rouge, East Feliciana, Iberville, Jefferson, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Washington, West Baton Rouge and West Feliciana. In Mississippi, the following counties apply: Hancock, Harrison, Jackson and Pearl River counties.

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 August 26, 2012 will not be eligible for this relief.

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 August 26, 2012, and on or before September 30, 2012. The due date for qualifying tax returns and payments has been extended to ***October 15, 2012***.

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

Tax Due	Statutory Due Date
Excise Taxes	
Alcoholic Beverage Tax	9/15/2012
Beer Tax	9/20/2012
Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> • Suppliers and Permissive Suppliers • Distributors, Exporters, and Blenders 	9/22/2012
Motor Fuels & Petroleum Products Inspection Fee Importers	9/15/2012
Tobacco Tax	9/20/2012
Transportation and Communication Tax-Monthly Return	9/20/2012
Sales Tax	
Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax	9/20/2012
Hotel Occupancy Tax	9/20/2012
Sales and Use Tax-Monthly Return	9/20/2012
Severance Tax	
Oilfield Site Restoration Fee	8/31/2012 & 9/30/2012
Severance Tax-Oil and Gas	8/31/2012 & 9/30/2012
Severance Tax-Timber and Minerals	8/31/2012 & 9/30/2012
Surface Mining and Reclamation Fee	8/31/2012 & 9/30/2012
General Severance Tax	9/25/2012

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 parishes or counties. The extensions are available for withholding payments due on or after August 30, 2012, and on or before September 30, 2012. Withholding payments will not be subject to penalty and interest as long as the payments are received by ***October 31, 2012***.

INDIVIDUAL INCOME, CORPORATION INCOME & FRANCHISE AND OTHER INCOME TAXES

Hurricane Isaac tax relief postpones tax filing and payment deadlines that occurred on or after August 26, 2012, and on or before January 11, 2013. As a result, affected individuals and businesses will have until ***February 11, 2013*** to file these returns and pay any taxes due. This includes individuals and corporations that previously obtained an extension until November 15, 2012, to file their 2011 income returns. It also includes the estimated tax payment for the third quarter of 2012, normally due September 15, 2012.

Jane Smith
Acting Secretary