



Historical Note: Updated October 14, 2008 to add Allen, Livingston, Orleans, St. Martin, St. Tammany, Tangipahoa parishes in Louisiana and Gregg, Harrison, Rusk, Shelby and Smith counties in Texas.

Revenue Information Bulletin No. 08-029
September 17, 2008
Sales Tax, Severance Tax and Excise Taxes

Filing Extensions for Businesses Following Hurricane Ike

The Louisiana Department of Revenue is granting filing and payment extensions to those taxpayers whose business or tax preparer is located in any of the “disaster areas” declared by President Bush due to Hurricane Ike. The declared “disaster areas” include 20 parishes in Louisiana and 34 counties in Texas.

The extensions are available for sales tax, severance tax and excise taxes with original or extended due dates on or after September 13, 2008, and on or before September 30, 2008. The due date for qualifying tax returns and payments has been extended to October 15, 2008.

This relief applies to the following 20 parishes in Louisiana: Acadia, Allen, Beauregard, Calcasieu, Cameron, Iberia, Jefferson, Jefferson Davis, Lafourche, Livingston, Orleans, Plaquemines, Sabine, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion and Vernon.

The relief also applies to the following 34 counties in Texas: Angelina, Austin, Brazoria, Chambers, Cherokee, Fort Bend, Galveston, Gregg, Grimes, Hardin, Harris, Harrison, Houston, Jasper, Jefferson, Liberty, Madison, Matagorda, Montgomery, Nacogdoches, Newton, Orange, Polk, Rusk, Sabine, San Augustine, San Jacinto, Shelby, Smith, Trinity, Tyler, Walker, Waller, and Washington.

If additional parishes or counties are declared Hurricane Ike disaster areas by President Bush, they will receive the same relief.

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 September 13, 2008 will not be eligible for this relief.

When filing a return that qualifies for the extension, taxpayers should write the words “Hurricane Ike” in **BLACK** ink at the top of the return.

The tax return filing extensions apply only to those taxpayers and businesses located in any of the “disaster areas” declared by President Bush.

A list of applicable taxes and their original September due dates is attached as Appendix A.

Cynthia Bridges
Secretary

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.

Appendix A

| Tax Due | September Due Date |
|---|---------------------------|
| Excise Taxes | |
| Alcoholic Beverage Tax | 9/15/2008 |
| Beer Tax | 9/20/2008 |
| Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> • Suppliers and Permissive Suppliers • Distributors, Exporters, and Blenders | 9/20/2008 |
| Motor Fuels & Petroleum Products Inspection Fee Importers | 9/15/2008 |
| Tobacco Tax | 9/20/2008 |
| Transportation and Communication Tax-Monthly Return | 9/20/2008 |
| Sales Tax | |
| Automobile Rental Tax | 9/20/2008 |
| Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax | 9/20/2008 |
| Hotel Occupancy Tax | 9/20/2008 |
| Sales and Use Tax-Monthly Return | 9/20/2008 |
| Severance Tax | |
| Oilfield Site Restoration Fee | 9/25/2008 |
| Severance Tax-Oil and Gas | 9/25/2008 |
| Severance Tax-Timber and Minerals | 9/30/2008 |
| Surface Mining and Reclamation Fee | 9/30/2008 |