

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY 06-2020

Re: COVID-19 (revised per 75 JBE 2020)

On March 16, 2020, in further effort to reduce and limit the spread of COVID-19 in Louisiana, Governor John Bel Edwards issued a proclamation, which, in part, suspended all legal deadlines, including but not limited to deadlines contained in Title 47 of Louisiana Revised Statutes on Revenue and Taxation. *See* Proclamation Number 30 JBE 2020. In connection with this proclamation, on March 25, 2020, the Tax Commission issued Statewide Advisory 02-2020 concerning COVID-19.

On April 2, 2020, the suspension of legal deadlines, including those contained in Title 47 of Louisiana Revised Statutes on Revenue and Taxation, was extended until April 30, 2020. *See* Proclamation Number 41 JBE 2020. In connection with this proclamation, on April 8, 2020, the Tax Commission issued Statewide Advisory 03-2020 concerning COVID-19.

On April 30, 2020, the suspension of legal deadlines, including those contained in Title 47 of Louisiana Revised Statutes on Revenue and Taxation, was extended until May 15, 2020. *See* Proclamation Number 52 JBE 2020.

On May 14, 2020, the suspension of legal deadlines, including those contained in Title 47 of Louisiana Revised Statutes on Revenue and Taxation, was extended until June 5, 2020. *See* Proclamation Number 59 JBE 2020.

On June 4, 2020, the suspension of certain legal deadlines, including those contained in Title 47 of Louisiana Revised Statutes on Revenue and Taxation, was extended until June 15, 2020. *See* Proclamation Number 75 JBE 2020.

Pursuant to La. R.S. 47:2324 and La. Admin. Code 61:V:307(A), personal property renditions must be filed by April 1 of each year; however, this deadline is suspended by EO JBE 2020-75 until at least June 15, 2020. Similarly, pursuant to La. R.S. 47:1852, public service companies must file annual reports by April 1 of each year; however, this deadline is suspended by EO JBE 2020-75 until at least June 15, 2020.

Please contact Michael Matherne at 225.219.0339 ext 224 or Michael.Matherne@la.gov should you have any questions regarding the contents of this advisory.