

## LOUISIANA TAX COMMISSION



### STATEWIDE ADVISORY 02-2020

***Re: COVID-19***

---

On March 11, 2020, Governor John Bel Edwards declared a public health emergency in response to COVID-19. *See* Proclamation Number 25 JBE 2020.

On March 13, 2020, in an effort to reduce and limit the spread of COVID-19 in Louisiana, Governor John Bel Edwards issued a proclamation, which, in part, (1) prohibits gatherings of more than 250 people, (2) closes all public schools in the State of Louisiana, and (3) directs and authorizes all departments, commissions, boards, agencies, and officers of this State to cooperate in the actions the State may take in response to COVID-19. *See* Proclamation Number 27 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, (1) prohibits gatherings of more than 50 people, (2) orders that certain business, including casinos, video poker establishments, movie theaters, bars, bowling alleys, and fitness centers and gyms, temporarily cease all operations, (3) orders that certain other business, including restaurants, cafes, and coffee shops, limit their operations to only take out, drive-thru, and delivery services, (4) orders that all state agencies, boards, and commissions shall provide for attendance at essential government meetings via teleconference or video conference, and (5) suspends 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.

On March 22, 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, (1) closes all state office buildings to the public, (2) prohibits gatherings of more than 10 people, (3) mandates a general stay-at-home order, and (4) orders that certain businesses, including all places of public amusement, zoos, museums, barber shops, beauty shops, nail salons, spas, massage parlors, tattoo parlors, and malls temporarily cease all operations. *See* Proclamation Number 33 JBE 2020.

In compliance with EO JBE 2020-30 and EO JBE 2020-33, the Tax Commission has suspended and continued without date all appeal hearings. However, the Commission will continue to meet telephonically in order to consider change order requests, tax sale cancellations, and similar matters.

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 2020-30 until at least April 13, 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 2020-30 until at least April 13, 2020.

*Please contact Michael Matherne at 225.219.0339 ext 224 or [Michael.Matherne@la.gov](mailto:Michael.Matherne@la.gov) should you have any questions regarding the contents of this advisory.*