

## LOUISIANA TAX COMMISSION



### STATEWIDE ADVISORY 04-2021

***Re: Hurricane Ida and Suspension of Legal Deadlines***

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On August 26, 2021, Governor John Bel Edwards declared a statewide state of emergency due to the impending threat of Hurricane Ida (then a tropical storm). *See* Proclamation Number 165 JBE 2021. This state of emergency was amended/extended on August 27, 2021 (*see* Proclamation Number 166 JBE 2021) and again on September 6, 2021 (*see* Proclamation Number 170 JBE 2021).

Proclamation Number 170 JBE 2021 provides, in part: “Legal deadlines applicable to legal proceedings in all courts, administrative agencies, and boards, are hereby suspended until September 24, 2021, including but not limited to, any such deadlines set forth by law within the following: [...] Title 47 of Louisiana Revised Statutes, Revenue and Taxation.” Proclamation Number 170 JBE 2021 further provides, in part: “[i]n addition, all other deadlines in legal proceedings in all courts, administrative agencies, and boards shall remain suspended until September 24, 2021.”

The Commission intends to hear and adjudicate previously scheduled appeals starting on September 15, 2021. Due to Hurricane Ida, the Commission will consider any request for a continuance.

*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.*