

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY 04-2020

Re: COVID-19 (revised per 52 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.

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 2020-52 until at least May 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 2020-52 until at least May 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.