

# ST. MARY PARISH SALES & USE TAX DEPT.



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## **Sales and Use Tax Return Filing Deadline Extended for Businesses Impacted by Hurricane Ida September 21, 2021**

Due to the devastation caused by Hurricane Ida and the ongoing state of emergency, the St. Mary Parish Sales and Use Tax Department is granting a Thirty (30) day sales tax filing extension for the August 2021 sales and use tax return in accordance with:

R.S. 47.337.18 A(4) The collector, for good cause, may extend, for not to exceed thirty days, the time for making any returns required under the provisions of this Chapter.

R.S.47:337.22 E(1) In the event of a presidential or gubernatorial declared disaster or emergency covering a local collector's jurisdiction, a local collector may elect to extend filing or payment deadlines related to the taxes collected pursuant to the provisions of this Chapter until the extended date for the same period specified for state sales and use taxes for the same period. Whenever an extension is granted by the local collector pursuant to this Subsection, interest and penalties shall not accrue on the tax during the period of the extension provided that the return and payment are received by the extended due date. Any decision to adopt an extension pursuant to this Subsection shall be provided to the Louisiana Uniform Local Sales Tax Board for publication on its website.

Eligible taxpayers include businesses whose principal places of business, critical tax records, or paid tax preparers are located in one of the following parishes:

- |                     |                   |                          |                      |
|---------------------|-------------------|--------------------------|----------------------|
| 1. Ascension        | 8. Lafourche      | 15. St. Helena           | 22. Terrebonne       |
| 2. Assumption       | 9. Livingston     | 16. St. James            | 23. Washington       |
| 3. East Baton Rouge | 10. Orleans       | 17. St. John the Baptist | 24. West Baton Rouge |
| 4. East Feliciana   | 11. Plaquemines   | 18. St. Martin           | 25. West Feliciana   |
| 5. Iberia           | 12. Pointe Coupee | 19. St. Mary             |                      |
| 6. Iberville        | 13. St. Bernard   | 20. St. Tammany          |                      |
| 7. Jefferson        | 14. St. Charles   | 21. Tangipahoa           |                      |

Any other taxpayer who does not qualify under the above provisions may make a formal request to this department directly and a possible extension or waiver decision will be made on a case by case basis.