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September 21, 2021

**ST. JAMES PARISH SALES & USE TAX RETURN FILING DEADLINE EXTENDED FOR
BUSINESSES IMPACTED BY HURRICANE IDA (AUGUST 29, 2021)**

Due to the devastation caused by Hurricane Ida and the ongoing state of emergency, the St. James Parish School Board Sales & Use Tax Department ("Collector") is granting tax return filing extensions to certain dealers / taxpayers in impacted areas.

Eligible Dealers / Taxpayers

Eligible dealers / taxpayers include businesses who have closed and are no longer able to operate or conduct business in the state and whose home or 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 | |

In accordance with LA R.S. 47:337.22(E) and 47:337.71(B) the August 2021 sales tax period is extended from September 20, 2021 to November 1, 2021 for the eligible taxpayers located in the parishes listed above. 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 of November 1, 2021.

REQUESTS FOR AN EXTENSION AND / OR WAIVER MUST BE MADE IN WRITING by U. S. Postal Service Mail to the attention of the St. James Parish School Board Sales & Use Tax Department P.O. Box 368 Lutcher, LA 70071-0368 or it may be sent electronically via email to salestax@sjpsb.org. A dealer / taxpayer is eligible for a penalty waiver if the dealer / taxpayer "establishes to the Collector that his/her failure to file during the period of the state of emergency was due to (1) the inaccessibility of funds to pay the tax, (2) the unavailability of records or personnel necessary to prepare and file the return or (3) other good cause stemming from the extension of related state sales and use tax filing deadlines." Approval of extensions and / or waivers are the sole authority of the Collector and dependent upon the individual circumstances of the dealer / taxpayer.

PLEASE NOTE THAT EXTENSIONS AND / OR WAIVERS DO NOT APPLY TO ANY TAX THAT WAS DUE AND PAYABLE PRIOR TO AUGUST 26, 2021.

If you have any further questions, do not hesitate to contact us.

Sincerely,

Neshelle S. Nogess
Administrative Director of Revenue & Taxation