



## LOUISIANA TAX AMNESTY DATES: SEPTEMBER 23—NOVEMBER 22, 2013

Today, the Louisiana Department of Revenue (the "Department") announced dates for the 2013 tax amnesty; the two-month program will begin September 23, 2013, and end November 22, 2013. The Department's website for tax amnesty titled, "LA Tax Amnesty 2013: A Fresh Start," and containing basic information, including today's announcement, can be accessed [here](#). The Department has not yet released all of the details on the 2013 tax amnesty program, and further specifics are scheduled to be released by the Department's Secretary, Tim Barfield, on September 9, 2013.

The Jones Walker SALT team will continue to provide updates and analysis on the "Fresh Start" program. Here are a few facts to consider in determining whether to participate in the 2013 tax amnesty "Fresh Start" program.

- ***What taxes?***

- Under the tax amnesty legislation, [Act 421 \(2013\)](#), tax amnesty "shall apply to all taxes administered by the [D]epartment except for motor fuel taxes and penalties for failure to submit information reports that are not based on an underpayment of tax." According to the "Fresh Start" website, however, the Department appears to intend to also exclude: Prepaid 411 Sales Tax; New Orleans Exhibition Hall Taxes ("NOEHAT"); Hotel/Motel Taxes, Oil Field Restoration (oil); Oil Field Restoration (gas); and Inspection and Supervision Fees.

- ***Which tax periods?***

- All tax periods ending before January 1, 2013

- ***What are the benefits?***

- 2013 tax amnesty period: 100 percent of penalties and 50 percent of interest waived
- 2014 tax amnesty period: 15 percent of penalties waived and no interest waived
- 2015 tax amnesty period: 10 percent of penalties waived and no interest waived

- ***Which taxpayers are eligible?***

- The taxpayer has received a notice for the failure to timely file a return or for the failure to remit the amount owed
- The taxpayer has an outstanding tax liability but has never filed a Louisiana return
- The taxpayer has an outstanding tax liability but has not been billed by the Department



- A lien has been issued against the taxpayer's property
- The Department has initiated proceedings under assessment and distraint procedures
- The Department has entered into an installment agreement with the taxpayer
- The taxpayer has filed for bankruptcy protection
- The taxpayer is involved in a field audit
- The taxpayer is involved in litigation
- The taxpayer's liability consists of interest and penalty
- The taxpayer's liability consists of interest only
- The taxpayer's liability consists of penalty only
- ***Things to consider***
  - Participation in tax amnesty waives all rights to protest or initiate administrative or judicial proceedings
  - Taxpayers in litigation must agree to abide by the Department's interpretation of law for any issue in field audit or litigation for the following three years (e.g., for 2013 tax amnesty, the taxpayer is bound for 2014, 2015, and 2016)
  - Taxpayers in lawsuits must pay all applicable attorney's fees under La R.S. 47:1512 and their own costs of litigation
  - No interest will be paid on refunds for a payment under protest

—[Kimberly Lewis Robinson](#) and [Justin B. Stone](#)



*Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding these issues, contact:*

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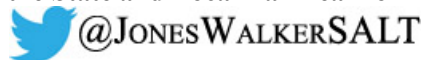
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