



## LOUISIANA TAX AMNESTY PROGRAM TO RUN FROM SEPTEMBER 1–OCTOBER 31, 2009

Louisiana Governor Bobby Jindal recently signed into law the Louisiana Tax Delinquency Amnesty Act of 2009. Following quickly on the Governor's heels, the Louisiana Department of Revenue announced its intention to run the amnesty program from September 1–October 31, 2009. [Read the Department of Revenue's press release here.](#)

The amnesty program applies to all taxes administered by the Department of Revenue, with the exception of motor fuel taxes. Both individuals and businesses can be eligible for amnesty. Taxpayers participating in the amnesty program can settle tax debts upon payment of the tax and 50% of interest due. The remaining interest and penalties will be waived for eligible participants.

The following taxes are eligible for amnesty:

- Taxes due prior to January 1, 2009 for which the Department has issued a proposed assessment, notice of assessment, bill, notice, or demand for payment on or after July 1, 2001 and before May 31, 2009;
- Taxes that became due on or after July 1, 2001 and before January 1, 2009;
- Taxes for which the taxpayer and the Department have entered into an agreement to interrupt the running of prescription that suspends the running of prescription until December 31, 2009; and
- Taxes that became due on or before July 1, 2001, if the taxpayer was ineligible for an earlier amnesty program due to having a matter in civil litigation.

Taxpayers with matters under field audit or in litigation may participate in the amnesty program if they agree to abide by the Department's interpretation of the law with respect to all of the issues involved in the audit or lawsuit for the 2010, 2011, and 2012 tax periods. Failure to abide by the Department's interpretation of the law for these periods will subject the taxpayer to negligence penalties. Additionally, taxpayers with matters in litigation must agree to pay attorney's fees under La. R.S. 47:1512 if the matter has been assigned to outside counsel.

Amnesty will be granted only for eligible taxes to eligible taxpayers who apply for amnesty between September 1–October 31, 2009, and who pay all of the tax, all fees and costs, if applicable, and half of the interest due upon filing the amnesty application. The Department may also require taxpayers to file tax returns with the amnesty application. [Read the Department of Revenue's tax amnesty program's Frequently Asked Questions here.](#) The Department will likely issue regulations and provide the application form in the near future.

If you have any questions or would like additional information about the amnesty program, please feel free to contact Jones Walker 2009 Tax Amnesty Team members [Andre B. Burvant](#), [Kimberly L. Robinson](#), [Kathryn S. Friel](#), or any other member of the Jones Walker State & Local Tax Team.



*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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