

Reso

2005-0277

INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT

RESOLUTION NO. 5294

A resolution granting relief to taxpayers in Parishes affected by Hurricane Katrina.

WHEREAS, neither the Uniform Local Sales Tax Code of 2003 nor St. Charles Parish School Board or St. Charles Parish sales tax ordinances provide for the granting of extensions to file sales tax returns; and,

WHEREAS, hundreds of businesses are required to file said returns with this Parish who have been affected by Hurricane Katrina.

NOW, THEREFORE, BE IT RESOLVED, that the Director of Sales Tax Collections is authorized to grant automatic sixty (60) day extensions to file parish sales tax returns due September 1 and October 1, 2005 for registered businesses in the following parishes: Orleans, Jefferson, Plaquemines, St. Bernard, and St. Tammany.

BE IT FURTHER RESOLVED that business required to file sales tax returns with St. Charles Parish that are located in any of the sixteen other parishes declared federal disaster areas may also request in writing an extension of time to file, not to exceed sixty (60) days from the due date of those periods.

BE IT FURTHER RESOLVED that such authorization also permits the Director to suspend the imposition of delinquent interest and penalties for late filing in so far as the delinquency is attributed solely to the inability of the business to meet filing responsibility because of consequences arising from the storm.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: MARINO, FAUCHEUX, HILAIRE, RAMCHANDRAN, WALLS, BLACK, MINNICH
NAYS: NONE
ABSENT: FABRE, DUHE

And the resolution was declared adopted this 3rd day of October, 2005, to become effective five (5) days after publication in the Official Journal.

Granting relief taxpayers-H Katrina

CHAIRMAN: [Signature]
SECRETARY: [Signature]
DLVD/PARISH PRESIDENT: 10-4-05
APPROVED: [Signature] DISAPPROVED: _____

PARISH PRESIDENT: Albert D. Laque
RETD/SECRETARY: 10-4-05
AT: 11:37 AM RECD BY: [Signature]