

Louisiana 2015 tax amnesty to run November 16 through December 15

On November 2, 2015, the Louisiana Department of Revenue (LADOR) issued a [press release](#) announcing additional details regarding the 2015 Louisiana Tax Amnesty Program (Amnesty Program).¹ As specified by the LADOR, the Amnesty Program is scheduled to begin on November 16, 2015, at 12:01 a.m., and end on December 15, 2015, at 11:59 p.m. The 2015 Amnesty Program is the third and final amnesty permitted by the Louisiana Tax Delinquency Amnesty Act of 2013. Once this program concludes, no further formal amnesty may be offered by the LADOR before January 1, 2025.

Eligible taxpayers will be allowed to apply for amnesty online. For additional details regarding eligibility and other requirements, see [here](#) for our original alert summarizing the Louisiana Tax Delinquency Amnesty Act of 2013, and [here](#) for our alert summarizing the 2014 amendments to the program, including the addition of a nonparticipation penalty.

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¹ The Amnesty Program was authorized by the Louisiana Tax Delinquency Amnesty Act of 2013 (Act No. 421, H.B. 456, 2013 Leg., 1st Reg. Sess. (La. Jun. 21, 2013)), and was amended in 2014 (Act No. 822, H.B. 663, 2014 Leg., 1st Reg. Sess. (La. Jun. 23, 2014)).