

Louisiana 2015 tax amnesty will now run December 1 through December 31

On November 6, 2015, we issued a Tax Alert highlighting Louisiana's 2015 Tax Amnesty Program (Amnesty Program).¹ In our November 6 Alert we stated that the amnesty was to begin on November 16, 2015, and end on December 15, 2015, as specified in a press release previously issued by the Louisiana Department of Revenue (LADOR). On November 17, 2015, the LADOR issued an [update](#) explaining that the Amnesty Program will be suspended through November 30, will resume on December 1, and will end on December 31.

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 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)).