

ST. JAMES PARISH SCHOOL BOARD

LUTCHER, LOUISIANA

RESOLUTION

A resolution authorizing the execution of a sixty (60) day extension to file St. James Parish sales and use tax returns due September 1 and October 1 2005.

WHEREAS, the Uniform Local Sales Tax Code of 2003 limits the collector's ability to grant extensions to file sales and use tax returns, and in consideration of hundreds of businesses that are required to file said returns with this parish who have been affected by Hurricane Katrina, it is hereby resolved:

That the St. James Parish School Board Director of Sales & Use Tax is authorized to grant automatic sixty (60) day extensions to file St. James Parish sales and use 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 ALSO RESOLVED, that the Director of Sales & Use Tax is authorized to grant an additional extension to the above parishes not to exceed sixty (60) days if a written request is received from the affected businesses.

BE IT FURTHER RESOLVED, that businesses required to file with this parish that are located in any one of the areas declared a federal disaster may also request in writing a sixty (60) day extension of time to file sales and use tax returns due September 1 and October 1, 2005.

Such authorization also permits the Director of Sales & Use Tax to suspend the imposition of delinquent interest and penalties for late filing insofar as the delinquency is attributed solely to the inability of the business to meet its filing responsibility because of consequences arising from Hurricane Katrina.

ADOPTED AND APPROVED by the St. James Parish School Board in regular meeting convened on this the 27th day of September 2005.

A copy of the resolution shall be published in one issue of the official journal of the Parish School Board of the Parish of St. James, State of Louisiana.

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

YEAS:

NAYS:

ABSENT:

And the resolution was declared adopted on this the 27th day of September, 2005.

/s/ Willis Octave
PRESIDENT
ST. JAMES PARISH SCHOOL BOARD

/s/ P. Edward Cancienne, Jr.
SECRETARY-TREASURER
ST. JAMES PARISH SCHOOL BOARD