

RESOLUTION

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 businesses that are required to file said returns with St. Martin Parish who have been affected by Hurricanes Katrina and Rita.

NOW, THEREFORE, BE IT RESOLVED, that the St. Martin Parish Sales Tax Collector is authorized to grant automatic sixty (60) day extensions to file 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, St. Tammany, Washington, Calcasieu, Cameron, Jefferson Davis, Vermilion and Iberia.

BE IT ALSO RESOLVED, that the Collector 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 business.

BE IT FURTHER RESOLVED, that businesses required to file with this parish that are located in any of the other areas declared a federal disaster may also request in writing a sixty (60) day extension of time to file sales and use tax returns for September 1 and October 1, 2004.

Such authorization also permits the Collector 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 Hurricanes Katrina and Rita.

ADOPTED AND APPROVED by the St. Martin Parish School Board in regular session convened on this the 5th day of October, 2005.



E. R. Valerie Haaga
Secretary-Treasurer
St. Martin Parish School Board

10-6-05
Date