

2022 Regular Session

SENATE BILL NO. 389

BY SENATOR REESE

TAX/INCOME/PERSONAL. Provides relative to the suspension of driver's licenses for failure to pay taxes. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 32:414(R)(1) and R.S. 47:296.2(A), relative to the suspension
3 and denial of renewing a driver's license for the nonpayment of individual income
4 taxes; to increase the threshold; to provide for technical corrections; provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 32:414(R)(1) is hereby amended and reenacted to read as follows:

8 §414. Suspension, revocation, renewal, and cancellation of licenses; judicial review

9 * * *

10 R.(1) The secretary of the Department of Public Safety and Corrections shall
11 suspend and deny the renewal of a taxpayer's driver's license when notified by the
12 Department of Revenue that the department has an assessment or judgment against
13 the individual that has become final and nonappealable, **as provided in R.S.**
14 **47:296.2.**

15 * * *

16 Section 2. R.S. 47:296.2(A) is hereby amended and reenacted to read as follows:

17 §296.2. Suspension and denial of renewal of drivers' licenses

1 A. A suspension and renewal of a driver's license shall be denied ~~if the~~ **if all**
 2 **of the following conditions are met:**

3 **(1) The** Department of Revenue has an assessment or judgment against an
 4 individual that has become final and nonappealable, ~~if the~~

5 **(2) The** amount of the final assessment or final judgment is in excess of ~~one~~
 6 **two** thousand dollars of individual income tax, exclusive of penalty, interest, costs,
 7 and other charges.

8 **(3) The individual has not paid the assessment or judgment.**

9 **(4) The individual has not entered into a payment plan with the**
 10 **Department of Revenue within ninety days of the date the assessment or**
 11 **judgment became final and nonappealable.**

12 * * *

13 Section 3. This Act shall become effective upon signature by the governor or, if not
 14 signed by the governor, upon expiration of the time for bills to become law without signature
 15 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 16 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 17 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Curry Lann.

DIGEST

SB 389 Engrossed

2022 Regular Session

Reese

Present law provides for the suspension and denial of renewing a driver's license if the Dept.
 of Revenue has a final and nonappealable assessment or judgment against an individual for
 the nonpayment of in excess of \$1,000 of individual income taxes, exclusive of penalty,
 interest, costs, and other charges.

Proposed law provides for the suspension and denial of renewing a driver's license if all of
 the following conditions are met:

1. The Dept. of Revenue has a final and nonappealable assessment or judgment against an individual.
2. The amount of the final assessment or judgment is in excess of \$2,000 of individual income tax, exclusive of penalty, interest, costs, and other charges.
3. The individual has not paid the assessment or judgment.
4. The individual has not entered into a payment plan with the Dept. of Revenue within

90 days of the date the assessment or judgment became final and nonappealable.

Proposed law provides for technical corrections.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 32:414(R)(1) and R.S. 47:296.2(A))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Provides for additional conditions for the suspension and denial or renewing an individual's drivers license.
2. Provides for technical changes.