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

DIGEST 2022 Regular Session

Reese

<u>Present law</u> 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.

<u>Proposed law</u> 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.

SB 389 Engrossed

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.