## DIGEST

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## Smith

HB No. 309

**Abstract:** Requires the issuance of an economic hardship license if the suspension of, or denial of renewal of a driver's license for failure to pay individual income taxes will deprive the licensee of earning a livelihood.

<u>Present law</u> requires the suspension of or denial of renewal of a driver's license if the Dept. of Revenue (DOR) has a final, nonappealable assessment or judgment against an individual in excess of \$1,000 of individual income tax, exclusive of penalty, interest, and other charges. The suspension shall be effective until the taxpayer pays or makes arrangements to pay the delinquent tax, interest, penalty, and all costs and DOR notifies the office of motor vehicles (OMV) of the payment or arrangement to pay.

<u>Present law</u> prohibits OMV from issuing an economic hardship license when an individual's driver's license has been suspended or renewal denied for failure to pay individual income taxes.

<u>Proposed law</u> changes <u>present law</u> to delete the prohibition of issuance of an economic hardship license in cases where a driver's license is suspended or renewal denied for failure to pay individual income taxes.

<u>Proposed law</u> authorizes the issuance of an economic hardship license if a licensee alleges that suspension of his driving privileges will deprive him or his family from earning a livelihood. <u>Proposed law</u> requires DOR and OMV to investigate the allegation made by the licensee and, if found to be true, the licensee shall be issued an economic hardship license for the period of the suspension provided for in <u>present law</u>. The economic hardship license authorizes the licensee to operate a motor vehicle or watercraft which enable the licensee to earn his livelihood and such operation is restricted to times during which he is involved in earning a livelihood. Further requires the licensee to notify OMV and DOR if, during the period of suspension, any circumstance changes which necessitates a change in the original restrictions imposed by OMV.

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