

SENATE BILL NO. 389

BY SENATOR REESE

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

AN ACT

To amend and reenact R.S. 32:414(R)(1) and 415(C)(1) and R.S. 47:296.2(A), (B), and (D), relative to the suspension and denial of renewing a driver's license for the nonpayment of individual income taxes; to provide for notification requirements; to authorize the secretary of the Department of Revenue to adopt rules that increase the threshold for suspension in certain circumstances; to authorize alternatives to suspension; to provide for technical corrections; to prohibit certain penalties for certain violations; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 32:414(R)(1) and 415(C)(1) are hereby amended and reenacted to read as follows:

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

\* \* \*

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

\* \* \*

§415. Operating vehicle while license is suspended; offenses in other states; record of offenses given other states

\* \* \*

C.(1) A person with a Class "D" or Class "E" driver's license who violates the provisions of Subsection A of this Section may be fined up to five hundred dollars

1 or imprisoned for not more than six months, or both and may be subject to a civil  
2 penalty of up to one thousand two hundred fifty dollars. A person shall not be  
3 arrested or imprisoned for a violation of this Section due solely to a suspension  
4 imposed pursuant to R.S. 32:414(R)(1).

5 \* \* \*

6 Section 2. R.S. 47:296.2(A), (B), and (D) are hereby amended and reenacted to read  
7 as follows:

8 §296.2. Suspension and denial of renewal of drivers' licenses

9 A. A suspension of driving privileges shall be imposed and renewal of a  
10 driver's license shall be denied ~~if the~~ if all of the following conditions are met:

11 (1) The Department of Revenue has an assessment or judgment against an  
12 individual that has become final and nonappealable. ~~if the~~

13 (2) The amount of the final assessment or final judgment is in excess of one  
14 thousand dollars of individual income tax, exclusive of penalty, interest, costs, and  
15 other charges.

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

17 (4) The individual has not entered into an installment agreement with the  
18 Department of Revenue within ninety days of the date the assessment or  
19 judgment became final and nonappealable.

20 B.(1) The suspension and denial shall be effective until such time as the  
21 individual has paid or made arrangements to pay the delinquent tax, interest, penalty,  
22 and all costs and the Department of Revenue notifies the Department of Public  
23 Safety and Corrections, office of motor vehicles, of the payment or arrangement to  
24 pay.

25 (2) Upon payment or arrangement to pay, the Department of Revenue  
26 shall promptly notify the office of motor vehicles and the individual's driving  
27 privileges shall be reinstated without additional action required of the  
28 individual. Notwithstanding any provision of law to the contrary, the office of  
29 motor vehicles shall not impose a fee when reinstating an individual's driving  
30 privileges when a suspension is imposed pursuant to this Section.

