

Regular Session, 2014

HOUSE BILL NO. 310

BY REPRESENTATIVE SMITH

TAX/INCOME TAX: Repeals authorization to suspend or deny the renewal of a driver's license for failure to pay individual income taxes

1 AN ACT

2 To amend and reenact R.S. 32:432(A) and to repeal R.S. 32:414(R) and 432(C) and R.S.  
3 47:296.2, relative to individual income tax; to provide relative to the authority of the  
4 Department of Revenue to collect unpaid individual income tax; to repeal  
5 authorization to suspend or deny the renewal of a driver's license for unpaid  
6 individual income taxes; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 32:432(A) is hereby amended and reenacted to read as follows:

9 §432. Suspension or denial of driving privileges; failure to pay child support ~~or~~  
10 individual income tax

11 A. Regardless of the requirements for the issuance or renewal of a license  
12 to operate a motor vehicle on the highways of this state, or suspension or revocation  
13 thereof, all drivers' licenses issued pursuant to this Chapter are also subject to the  
14 provisions of R.S. 9:315.30 et seq., relative to the suspension of license for  
15 nonpayment of child support, ~~and the provisions of R.S. 47:296.2, suspension and~~  
16 ~~denial of renewal of drivers' licenses, and any rules and regulations adopted to~~  
17 ~~administer R.S. 47:296.2.~~

18 \* \* \*

19 Section 2. R.S. 32:414(R) and 432(C) and R.S. 47:296.2 are hereby repealed in their  
20 entirety.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Smith

HB No. 310

**Abstract:** Repeals authorization for the Dept. of Revenue to request the suspension of or denial of the renewal of a driver's license for a taxpayer when the department has a final nonappealable judgment or assessment against the taxpayer for unpaid individual income taxes in excess of \$1,000.

Present law requires the suspension 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 all costs. 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.

Present law 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.

Present law requires the promulgation of rules and regulations in accordance with the Administrative Procedures Act to effectuate the orderly and expeditious suspension and denial of renewal and reissuance of drivers' licenses.

Proposed law repeals present law.

(Amends R.S. 32:432(A); Repeals R.S. 32:414(R) and 432(C) and R.S. 47:296.2)