
DIGEST

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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)