SLS 22RS-581 **ORIGINAL** 

2022 Regular Session

SENATE BILL NO. 389

BY SENATOR REESE

TAX/INCOME/PERSONAL. Provides relative to the suspension of driver's licenses for failure to pay taxes. (gov sig)

1	AN ACT
2	To amend and reenact R.S. 32:414(R)(1) and R.S. 47:296.2(A), relative to the suspension
3	and denial of renewing a driver's license for the nonpayment of individual income
4	taxes; to increase the threshold; to provide for technical corrections; provide for an
5	effective date; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 32:414(R)(1) is hereby amended and reenacted to read as follows:
8	§414. Suspension, revocation, renewal, and cancellation of licenses; judicial review
9	* * *
10	R.(1) The secretary of the Department of Public Safety and Corrections shall
11	suspend and deny the renewal of a taxpayer's driver's license when notified by the
12	Department of Revenue that the department has an assessment or judgment against
13	the individual that has become final and nonappealable, as provided in R.S.
14	<u>47:296.2</u> .
15	* * *
16	Section 2. R.S. 47:296.2(A) is hereby amended and reenacted to read as follows:
17	§296.2. Suspension and denial of renewal of drivers' licenses

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A. A suspension and renewal of a driver's license shall be denied if the Department of Revenue has an assessment or judgment against an individual that has become final and nonappealable if the amount of the final assessment or final judgment is in excess of one two thousand dollars of individual income tax, exclusive of penalty, interest, costs, and other charges.

\* \* \*

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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

SB 389 Original

<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> increases the assessment or judgment threshold  $\underline{\text{from}}$  \$1,000  $\underline{\text{to}}$  \$2,000 and otherwise retains present law.

Proposed law provides for technical corrections.

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))