
 DIGEST

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SB 389 Engrossed

2022 Regular Session

Reese

Present law 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.

Proposed law modifies present law by requiring the suspension of driving privileges be imposed and renewal of a driver's license be denied if all of the following conditions are met:

1. The Dept. of Revenue has a final and nonappealable assessment or judgment against an individual.
2. The amount of the final assessment or judgment is in excess of \$1,000 of individual income tax, exclusive of penalty, interest, costs, and other charges.
3. The individual has not paid the assessment or judgment.
4. The individual has not entered into an installment agreement with the Dept. of Revenue within 90 days of the date the assessment or judgment became final and nonappealable.

Present law requires the suspension and denial be effective until the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Dept. of Revenue notifies the Dept. of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to pay.

Proposed law requires the Dept. of Revenue promptly notify the office of motor vehicles upon payment or arrangement to pay and requires the individual's driving privileges be reinstated without additional action required of the individual.

Present law requires the secretary of the Dept. of Revenue, in cooperation with the secretary of the Dept. of Public Safety and Corrections, adopt and promulgate rules and regulations in accordance with the provisions of the Admin. Procedure Act to effectuate the orderly and expeditious suspension and denial of renewal and reissuance of drivers' licenses in accordance with the provisions of this present law.

Proposed law authorizes the secretary of the Dept. of Revenue to, by rule, provide for suspension of driver's license privileges at higher thresholds of individual income tax due based on an individual's historical compliance with La. tax laws, the facts and circumstances relating to the unpaid tax liability, and authorizes the acceptance of surety or other collateral in lieu of suspension of a driver's license.

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), (B), and (D))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Provides for additional conditions for the suspension and denial or renewing an individual's drivers license.
2. Provides for technical changes.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Transportation, Highways and Public Works to the engrossed bill:

1. Makes technical changes.
2. Modify present law by requiring the suspension of driving privileges be imposed and renewal of a driver's license be denied if all of the enumerated conditions are met.
3. Requires the Dept. of Revenue promptly notify the office of motor vehicles upon payment or arrangement to pay and requires the individual's driving privileges be reinstated without additional action required of the individual.
4. Authorize the secretary of the Dept. of Revenue to, by rule, provide for suspension of driver's license privileges at higher thresholds of individual income tax due based on an individual's historical compliance with La. tax laws, the facts and circumstances relating to the unpaid tax liability, and authorize the acceptance of surety or other collateral in lieu of suspension of a driver's license.