2022 Regular Session SENATE BILL NO. 389 BY SENATOR REESE

1	AN ACT
2	To amend and reenact R.S. 32:414(R)(1) and 415(C)(1) and R.S. 47:296.2(A), (B), and (D),
3	relative to the suspension and denial of renewing a driver's license for the
4	nonpayment of individual income taxes; to provide for notification requirements; to
5	authorize the secretary of the Department of Revenue to adopt rules that increase the
6	threshold for suspension in certain circumstances; to authorize alternatives to
7	suspension; to provide for technical corrections; to prohibit certain penalties for
8	certain violations; to provide for an effective date; and to provide for related matters.
9	Be it enacted by the Legislature of Louisiana:
10	Section 1. R.S. 32:414(R)(1) and 415(C)(1) are hereby amended and reenacted to
11	read as follows:
12	§414. Suspension, revocation, renewal, and cancellation of licenses; judicial review
13	* * *
14	R.(1) The secretary of the Department of Public Safety and Corrections shall
15	suspend and deny the renewal of a taxpayer's driver's license when notified by the
16	Department of Revenue that the department has an assessment or judgment against
17	the individual that has become final and nonappealable, as provided in R.S.
18	<u>47:296.2</u> .
19	* * *
20	§415. Operating vehicle while license is suspended; offenses in other states; record
21	of offenses given other states
22	* * *
23	C.(1) A person with a Class "D" or Class "E" driver's license who violates the
24	provisions of Subsection A of this Section may be fined up to five hundred dollars

**ACT No. 701** 

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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.
16 17	(3) The individual has not paid the assessment or judgment. (4) The individual has not entered into an installment agreement with the
17	(4) The individual has not entered into an installment agreement with the
17 18	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or
17 18 19	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable.
17 18 19 20	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the
17 18 19 20 21	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty,
17 18 19 20 21 22	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public
<ol> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> </ol>	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to
<ol> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> </ol>	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to pay.
<ol> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> <li>25</li> </ol>	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to pay. (2) Upon payment or arrangement to pay, the Department of Revenue
<ol> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> <li>25</li> <li>26</li> </ol>	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to pay. (2) Upon payment or arrangement to pay, the Department of Revenue shall promptly notify the office of motor vehicles and the individual's driving
<ol> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> <li>25</li> <li>26</li> <li>27</li> </ol>	(4) The individual has not entered into an installment agreement with the Department of Revenue within ninety days of the date the assessment or judgment became final and nonappealable. B.(1) The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to pay. (2) Upon payment or arrangement to pay, the Department of Revenue shall promptly notify the office of motor vehicles and the individual's driving privileges shall be reinstated without additional action required of the

Page 2 of 3 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

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1	(3) The Department of Revenue may enter into an interagency
2	agreement with the office of motor vehicles to reimburse the office of motor
3	vehicles for the actual expenses associated with the license suspensions and
4	reinstatements pursuant to R.S. 32:414(R). One-sixth of such reimbursement
5	shall provide for and continue the existing dedication applicable to
6	reinstatement fees pursuant to R.S. 32:414(H) for emergency medical services.
7	* * *
8	D.(1) The secretary of the Department of Revenue, in cooperation with the
9	secretary of the Department of Public Safety and Corrections, shall adopt and
10	promulgate rules and regulations in accordance with the provisions of the
11	Administrative Procedure Act to effectuate the orderly and expeditious suspension
12	and denial of renewal and reissuance of drivers' licenses in accordance with the
13	provisions of this Section.
14	(2) Notwithstanding the provisions of Subsection A of this Section, the
15	secretary of the Department of Revenue may, by rule, provide for suspension
16	of driver's license privileges at higher thresholds of individual income tax due
17	based on an individual's historical compliance with Louisiana tax laws, the facts
18	and circumstances relating to the unpaid tax liability, and may accept surety or
19	other collateral in lieu of suspension of a driver's license.
20	Section 3. This Act shall become effective on January 1, 2023.

# PRESIDENT OF THE SENATE

# SPEAKER OF THE HOUSE OF REPRESENTATIVES

### GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_