

RULE

Department of Revenue Policy Services Division

Suspension and Denial of Renewal of Drivers' Licenses (LAC 61:I.1355)

Under the authority of R.S. 47:296.2 and 1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.1355 pertaining to the suspension and denial of renewal of a taxpayer's driver's license for failure to pay individual income tax.

Revised Statute 47:296.2, entitled *Suspension and Denial of Renewal of Drivers' Licenses*, provides a mechanism for suspending and denying the renewal of a taxpayer's driver's license if the Department of Revenue has a final and nonappealable assessment or judgment against an individual in excess of \$1,000. This regulation provides the procedures necessary to administer the provisions of this statute.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 13. Income: Individual

§1355. Suspension and Denial of Renewal of Drivers' Licenses

A. An individual's driver's license will be suspended and the renewal denied if the Department of Revenue has a final and nonappealable individual income tax assessment or judgment against the individual in excess of \$1,000 exclusive of penalty, interest, costs, and other charges.

B. Exceptions

1. If the taxpayer has filed for bankruptcy, then the provisions of this regulation will not apply.

2. An assessment or judgment will not be considered final and nonappealable for purposes of this regulation if, for the applicable tax period:

- a. the taxpayer is in litigation with the department;
- b. the taxpayer is being audited by the department;

or

- c. correspondence is pending.

C. Responsibilities

1. The Department of Revenue is responsible for the following:

- a. properly identifying the affected taxpayer;
- b. accurately notifying the Department of Public Safety and Corrections, Office of Motor Vehicles, of the taxpayer's identity; and
- c. timely notifying the Department of Public Safety and Corrections, Office of Motor Vehicles, if the taxpayer pays the assessment or judgment and regains eligibility for a driver's license.

2. The Department of Public Safety and Corrections, Office of Motor Vehicles, is responsible for the following:

- a. suspending or denying the renewal of a driver's license once notified of a taxpayer's identity by the Department of Revenue; and

- b. issuing or renewing drivers' licenses to taxpayers who have paid their tax debts once notified of this fact by the Department of Revenue.

D. Taxpayer Notification

1. The Department of Revenue must notify the taxpayer before the notice of driver's license suspension or denial is sent to the Department of Public Safety and Corrections, Office of Motor Vehicles.

- a. The notice will inform the taxpayer that their driver's license will be suspended or renewal denied until full payment of the final and nonappealable assessment or judgment is made or until the taxpayer enters into an installment agreement with the Department of Revenue.

- b. The notice will be mailed to the address on record.

2. If, after notification, a taxpayer enters into an installment agreement with the Department of Revenue and later defaults on the agreement, no further notice to the taxpayer by the Department of Revenue will be required and the notice of driver's license suspension or denial will be sent to the Department of Public Safety and Corrections, Office of Motor Vehicles.

E. Notification to the Department of Public Safety and Corrections, Office of Motor Vehicles

1. The Department of Revenue will notify the Department of Public Safety and Corrections, Office of Motor Vehicles, of the name, driver's license number, and date of birth of the taxpayer for whom the driver's license is required to be suspended or renewal denied.

2. The suspension and denial will remain in effect until the Department of Public Safety and Corrections, Office of Motor Vehicles, is notified otherwise by the Department of Revenue.

3. The Department of Revenue will notify the Department of Public Safety and Corrections, Office of Motor Vehicles, of the name, driver's license number, and date of birth of the taxpayer for whom the driver's license is to be issued or renewed.

4. Notifications may be by secured electronic transmission or by magnetic tapes, cartridges, or other electronic media.

5. Notifications will be made weekly unless circumstances warrant a more frequent time schedule, such as the circumstances described in Subsection F.

F. If the taxpayer pays the assessment or judgment in person, notice will be given to the Department of Public Safety and Corrections, Office of Motor Vehicles, to remove the suspension or denial of the renewal of the taxpayer's driver's license from their records. Notice to the Department of Public Safety and Corrections, Office of Motor Vehicles, will be effected by the presentation of a letter from the secretary or the secretary's designee to the Office of Motor Vehicles indicating that the assessment or judgment has been paid.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:296.2 and 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 30:2330 (October 2004).

Cynthia Bridges
Secretary

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