

**Revenue Information Bulletin No. 16-041**  
**July 19, 2016**  
**Individual Income Tax**

**Economic Hardship License**

Act 607 of the 2016 Regular Session amends and reenacts R.S. 32:414(R)(3) to authorize the Department of Public Safety and Corrections, Office of Motor Vehicles, to issue an economic hardship license to an individual whose driver's license has been suspended and not renewed for failure to pay individual income taxes, interest, penalties, and costs owed to the Department of Revenue.

Act 607 requires the Department of Public Safety and Corrections, Office of Motor Vehicles, to issue an economic hardship license for a period of one year or until the individual pays or makes arrangements to pay the delinquent taxes, interest, penalties, and all costs owed, whichever occurs first. The Act is effective August 1, 2016.

Questions concerning this matter may be directed to the Policy Services Division at (225) 219-2780.

Kimberly Lewis Robinson  
Secretary