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HOUSE BILL NO. 631

Offered January 19, 1996

A BILL to amend the Code of Virginia by adding a section numbered 46.2-646.1, relating to the denial of vehicle registrations for delinquent state taxes.

Patron—Guest

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That the Code of Virginia is amended by adding a section numbered 46.2-646.1 as follows:**

§ 46.2-646.1. Refusal to issue or renew registration for delinquent taxes.

A. Beginning October 1, 1996, the Tax Commissioner may enter into an agreement with the Commissioner whereby the Commissioner shall refuse to issue or renew any vehicle registration of any applicant who owes the Commonwealth delinquent state taxes. For purposes of this section, delinquent state taxes means any taxes or fees, including penalties and interest, administered by the Department of Taxation more than thirty days delinquent. The Tax Commissioner shall notify the Commissioner that: (i) the applicant owes delinquent state taxes, (ii) such taxes were assessed more than sixty days before the notification to the Commissioner, and (iii) the Department of Taxation has attempted to contact the applicant by telephone, mail, or in person, but such attempts have not resulted in payment or satisfactory payment arrangements.

B. The Commissioner shall not issue or renew any such applicant's registration who owes delinquent taxes unless (i) the applicant pays the delinquent state taxes in full to the Commissioner, (ii) the Tax Commissioner notifies the Commissioner that the delinquent state taxes have been paid in full, or (iii) the Tax Commissioner notifies the Commissioner that an agreement has been entered into between the Tax Commissioner and the applicant relating to the payment of the delinquent state taxes.

C. The Tax Commissioner shall notify the Commissioner in the manner provided for in their agreement and supply to the Commissioner information necessary to identify the applicant whose registration or renewal is to be denied. Any agreement entered into pursuant to the provisions of this section shall contain a provision whereby the applicant is notified of the intent to deny renewal or registration at least thirty days prior to the expiration date of a current vehicle registration. For the purposes of this section, notice by first-class mail to the applicant's address as maintained in the records of the Department of Motor Vehicles shall be deemed sufficient.

D. For purposes of collecting delinquent state taxes pursuant to this section, the Commissioner shall be deemed a "collector" under § 58.1-1803.

INTRODUCED

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