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HOUSE BILL NO. 631

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance
on February 27, 1996)

(Patron Prior to Substitute—Delegate Guest)

A *BILL* to amend the Code of Virginia by adding a section numbered 46.2-395.1, relating to the suspension of a motor vehicle operator's license for failure to pay certain delinquent state taxes.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 46.2-395.1 as follows:

§ 46.2-395.1. Suspension of license for failure to pay delinquent state taxes.

A. Beginning October 1, 1996, the Tax Commissioner may enter into an agreement with the Commissioner whereby the Commissioner shall suspend a person's privilege to drive a motor vehicle on the highways in the Commonwealth if such person owes the Commonwealth delinquent state taxes. For purposes of this section, "delinquent state taxes" means any income taxes or additions, including penalties and interest, administered by the Department of Taxation and more than one year delinquent. The Tax Commissioner shall notify the Commissioner that (i) the person owes delinquent state taxes, (ii) such taxes were assessed more than one year 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 suspend any person's privilege to drive a motor vehicle on the highways in the Commonwealth if such person owes delinquent taxes unless (i) the person 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 person 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 person whose license or driving privileges are to be suspended. Any agreement entered into pursuant to the provisions of this section shall contain a provision whereby the person is notified of the intent to suspend his license or deny his privilege to drive a motor vehicle in Virginia at least thirty days prior to such suspension or denial. Such notice shall be provided to the person by first-class mail to the address maintained by the Department. Such notice shall be adequate notice of the license suspension and of the person's ability to avoid suspension by paying his delinquent state taxes or otherwise reaching an agreement with the Tax Commissioner relating to payment of the delinquent state taxes. No other notice shall be required to make the suspension effective.

D. If the person pays the state taxes assessed against him or enters into an agreement with the Tax Commissioner relating to the payment of his delinquent state taxes subsequent to the time the license has been transmitted to the Department, and his license is not under suspension or revocation for any other lawful reason, the Commissioner shall return the license to the person upon notice by the Tax Commissioner evidencing such payment or agreement.

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