

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2657  
**Version:** As introduced

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**Subject:** Revocation of professional licenses for nonpayment of taxes

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### Overview

This bill shifts the requirement to send notifications of pending revocations of professional and occupational licenses for nonpayment of state taxes (\$500 or more) or for failure to file tax returns from the commissioner of revenue to the applicable licensing board and requires the notice to be sent by certified mail.

#### Section

- 1 Notice of pending license revocation for nonpayment of taxes.** Requires a licensing authority (for professional and occupational licenses) to notify license holders by certified mail that their license may be revoked for failure to pay state tax of \$500 or more or for failure to file tax returns. This notice must be sent by the authority within 10 days after it received notice from the commissioner of revenue. The notice must include a copy of the notice that the Department of Revenue (DOR) provided to the licensing authority, as well as information on how the licensee can obtain a tax clearance from DOR to avoid the revocation. The licensing authority is required to revoke the license, unless it receives a tax clearance from DOR within 30 days after it received the original notice.

**Effective date:** July 1, 2014

- 2 Notice and hearing.** Eliminates the requirement for DOR to send the notice to the licensee. (This is replaced by the licensing authority sending the notice under section 1.) Before DOR is allowed to notify the licensing agency it must (under present law) notify the licensee of its intent to require revocation and the licensee's right to request a contested case hearing.

**Effective date:** July 1, 2014