

HB 2118 -- Tax Compliance of Certain Professional Licensees

Sponsor: Behnen

This bill requires the Department of Revenue to send written notice to certain licensees who are delinquent on any state taxes or who have failed to file state income tax returns for any of the three years preceding their professional license renewal stating that the license will be suspended 120 days from the date of the notice unless a tax compliance letter is received by the appropriate licensing authority. The license suspension will only apply to the professional license currently up for renewal.

The department must issue a tax compliance letter when the licensee files and pays the delinquent taxes, interest, and additions due or enters into and complies with a payment plan. The review and appeal processes are specified.

A licensee who continues to engage in the licensed activity while his or her license is suspended will be guilty of a class A misdemeanor.