

DON'T PAY YOUR TAXES? LOSE YOUR LICENSE!

Effective January 1 of this year, if the Louisiana Department of Revenue ("LDR") has a final and non-appealable assessment or judgment against you for nonpayment of individual income tax, you may lose your hunting license, fishing license, and/or driver's license. If the amount of the final assessment or final judgment is in excess of five hundred dollars of individual income tax, exclusive of penalty, interest, costs, and other charges, hunting or fishing licenses *shall* be suspended, revoked, or denied.¹ The suspension, revocation, or denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Wildlife and Fisheries of the payment.

If the amount of the final assessment or final judgment is in excess of one thousand dollars of individual income tax, exclusive of penalty, interest, costs, and other charges, suspension and renewal of a driver's license *shall* be denied.² The suspension and denial shall be effective until such time as the individual has paid or made arrangements to pay the delinquent tax, interest, penalty, and all costs and the Department of Revenue notifies the Department of Public Safety and Corrections, office of motor vehicles, of the payment or arrangement to pay.

Delinquent Taxpayers Names Are Published

The LDR is authorized to publish the names and addresses of certain delinquent taxpayers. The law provides that disclosure shall only be made after written notice to the taxpayer and the taxpayer's failure to pay within 30 days of the notice. If the taxpayer is a business entity, the name of any owner who owns at least a 50% interest in the entity may also be published. The disclosure may be made in any newspaper, magazine, or in electronic media, such as televi-

sion or the Internet, including the LDR website at www.rev.state.la.us.³

Don't Pay Your Taxes - Risk Suspension of Your Tax Incentive Contract

Tax exemptions granted to a taxpayer under a tax incentive contract (except for the ten-year industrial tax exemption) can be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes. The secretary of the LDR is required to give the taxpayer notice that he has thirty days to pay the tax, penalty, and interest due or the exemption granted under the tax incentive contract will be suspended and that the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full. During the period of the suspension, the incentives under the contract are inoperable and of no effect. However, the suspension of the exemptions will not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:1576 or has entered into an installment agreement with the LDR for the payment of the amount due and is in compliance with the terms of the agreement.⁴

Fail To Remit Taxes Collected on Behalf of the State - Your Business Could Be Shut Down

The LDR is authorized to file a rule to cease business for failure to remit any type of taxes collected on behalf of the state. If judgment is rendered in favor of the state, the person shall be prohibited from pursuit of the business until all delinquent tax, interest, penalties, and costs are paid. It provides that every violation of the injunction shall be considered

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a contempt of court and punished according to law. The provision is not applicable where the taxpayer has entered into an installment agreement with the Department for the payment of the delinquent taxes.⁵

The LDR is authorized to file a rule to cease business to assist in the collection of final and non-appealable assessments and court judgments concerning sales and withholding taxes collected from others. If judgment is rendered in favor of the state, the

person shall be prohibited from pursuit of the business until all delinquent tax, interest, penalties, and costs are paid.⁶



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(Footnotes)

- ¹ La. R.S. 47.296.3 Added by Acts 2003, No. 380, § 1, eff. Jan. 1, 2004.
- ² La. R.S. 47.296.2 Added by Acts 2003, No. 380, § 1, eff. Jan. 1, 2004.
- ³ La. R.S. 47:1508(B)(18) enacted by Acts 2001, No. 257, eff. August 15, 2001
- ⁴ La. R.S. 47:1602(D) Added by Acts 2002, No. 47, § 1, eff. June 25, 2002.
- ⁵ La. R.S. 47:1582 enacted by Acts 2001, No. 254, eff. June 1, 2001
- ⁶ La. R.S. 47:1574.1 enacted by Acts 2001, No. 202, eff. July 1, 2001

INSTANT MESSAGING BY EMPLOYEES – GOOD FOR BUSINESS?

Jane Smith is a secretary at ABC Health Clinic. It's Thursday afternoon and she wants to check if her 13 year old daughter Annette got in the house safely. Annette gets dropped off by the school bus at 3:30. Jane logs on to AOL Instant Messenger service as "superbayoumom63" (her screen name). Jane sees on that "wireddancechick22," a screen name listed on Jane's buddy list, is online. Wireddancechick22 is Annette - Jane knows that her daughter is in the house, safe and sound and "IM'ing away" with friends. Jane and her daughter share some quick chat back and forth about how school went, what Annette should eat for her snack, and how Jane's husband will take their daughter to volleyball tonight.

The above scenario may be repeated in companies throughout America. The use of instant messaging (IM) services, such as AOL's Instant Messenger and other similar IM programs offered by Yahoo, MSN, and ICQ, has grown tremendously. IM is growing beyond mere personal use. It is the business use of IM, and the personal use of IM on company time with company equipment, that raises new legal issues. This article will alert you to some of the issues raised by this latest trend in our computing practices.

While a company may have a policy on email and internet use, the policy may be silent with respect to IM. IM may be covered if the policy addresses "other forms of electronic communications." However, it may be prudent to specifically address IM services the next time you have occasion to review your internet and email policy. The policy should state whether employees are allowed to use IM for personal use, for business use, for neither, or

for both. If use of IM is allowed, the policy should make it clear that the employee has no expectation of privacy in those communications, and that the company is to be considered the sender and receiver of any IM communications.

Some regulated industries (brokerage firms, health care providers) may be required to keep records of certain communications. For those situations, the company may wish to prohibit the use of IM. Alternatively, the company can set up a system that will capture the IM "chat" so as to comply with the requirement to keep a record of the communications. If a capture system is used, the company should ensure that the system does not run afoul of applicable state or federal regulations that prohibit wiretapping.

These are but a few of the many legal issues that may be triggered by the use of IM in the workplace. Many high tech trend watchers think that IM can actually improve business productivity. As the "screen name" generation enters the workforce, they will be more inclined to bring their IM practices to their jobs. While we can debate whether the increased use of IM is good for productivity, companies should be careful to ensure that this new tool does not bring unforeseen legal troubles.



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