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scofflaw and drive.

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You can't drink and drive, or text and drive and now, in New York, it is illegal to be a tax scofflaw and drive.

A new program approved in this year's budget kicked in today, allowing New York state to suspend the licenses of drivers who are delinquent by more than \$10,000 on their state taxes.

"Our message is simple: tax scofflaws who don't abide by the same rules as everyone else are not entitled to the same privileges as everyone else," Gov. Andrew M. Cuomo said in a statement in announcing the program this morning.

Currently, 16,000 New Yorkers are considered tax scofflaws with tabs owed to the state exceeding \$10,000. State officials could not immediately say how many of those individuals are located in Western New York.

Of the state's top 100 tax delinquents, only two are located in Western New York. The state Department of Taxation and Finance web site shows that Anthony T. McCarthy, both individually and as person responsible for McCarthy Acquisitions Corp. in Erie County, owes \$1.15 million dating back to 2008; he is No. 73 on the top 100 list.

At No. 87 is Maury Zeplowitz, whose American Hospitality Group had owned the Holiday Inn Resort and Conference Center on Grand Island; the state says he owes \$1 million, putting him at 87th on the top 100 list. Both are late in paying, the state says, sales and use taxes.

The majority of top 100 tax scofflaws are located in New York City and its nearby

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All 16,000 tax delinquents will be getting notices from the tax department that their licenses are being suspended unless they settle their debts, or arrange a payment plan with the agency, within 60 days. A 15-day grace period will then be given, after which time the person's license is suspended until they resolve their tax issue with the state.

The new program offers an opportunity for tax delinquent subject to having their licenses suspended to be able to keep driving so long as trips are only work-related. Otherwise, an individual whose license is suspended under the new program will face arrest and penalties if caught driving before settling up with the tax agency.

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