

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-1-.468

Rule Title: Refunds of Motor Vehicle Registration Fees

 New; XX Amend; Repeal; Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

 No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

 Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

 No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

 No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?

 N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

 Yes

Does the proposed rule have any economic impact?

 No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer *[Signature]*

Date 8/19/11

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: **810-5-1-.468**

Rule Title: **Refunds of Motor Vehicle Registration Fees.**

New Amend Repeal Adopt by Reference

X This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE: **n/a**
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE: **n/a**
3. EFFECT OF THIS RULE ON COMPETITION: **n/a**
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED: **n/a**
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED: **n/a**
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE: **n/a**
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE: **n/a**
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON: **n/a**
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH: **n/a**
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED: **n/a**
11. OTHER COMMENTS:

APA-2
11/96

ALABAMA DEPARTMENT OF REVENUE
Motor Vehicle Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-5-1-.211

Motor Vehicle Registration Delinquency Penalty and Interest Charges

INTENDED ACTION:

Amend an existing rule

SUBSTANCE OF PROPOSED ACTION:

The department proposes to amend an existing rule to reflect changes to Section 40-12-264, Code of Alabama 1975, which creates a dealer transit license plate.

RULE NO. & TITLE:

810-5-1-.244

Proration of Motor Vehicle Registration Fees

INTENDED ACTION:

Amend an existing rule

SUBSTANCE OF PROPOSED ACTION:

The department proposes to amend an existing rule to reflect the provisions of Section 40-12-264, Code of Alabama 1975, which prohibits the proration of dealer license plate registration fees.

RULE NO. & TITLE:

810-5-1-.468

Refunds of Motor Vehicle Registration Fees

INTENDED ACTION:

Amend an existing rule

SUBSTANCE OF PROPOSED ACTION:

The department proposes to amend an existing rule to reflect the provisions of Section 40-12-264, Code of Alabama 1975, which prohibit refunds of registration fees paid for dealer or dealer transit license plates.

RULE NO. & TITLE:

810-5-1-.227.03

Dealer/Manufacturer License Plate Violations, Penalties

INTENDED ACTION:

Repeal an existing rule

SUBSTANCE OF PROPOSED ACTION:

The department proposes to repeal the above rule due to the passage of Act 2011-554, which provides dealer license plate violations and penalties.

RULE NO. & TITLE:

810-5-1-.482

Classification Codes for License Plates

INTENDED ACTION:

Repeal an existing rule

SUBSTANCE OF PROPOSED ACTION:

The department proposes to repeal the above rule due to the fact that an administrative rule that simply reflects the creation of each new license plate classification is unnecessary.

TIME, PLACE, MANNER OF PRESENTING VIEWS:

A public hearing will be held at 10:00 a.m. on Wednesday, October 12, 2011, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, October 12, 2011

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-5-1-.468 Refunds of Motor Vehicle Registration Fees.

(1) Under the authority of Sections 40-12-23 and 40-12-24, Code of Alabama 1975, the license plate issuing official will determine whether any registrant has "by mistake of fact or law" paid registration fees that either were not due or were excessive. Generally, such refunds result from registrants paying registration fees for a vehicle that had previously been sold or from a registrant paying duplicate registration fees for the same vehicle in the same registration period.

(2) In accordance with 40-12-260(a)(2), license plate issuing officials are not authorized to refund registration fees for the unexpired portion of the registration year. However, if a registrant, after having registered or reregistered his or her motor vehicle during the designated renewal month(s), and later, during the same designated renewal month(s), sells, totals, junks, or otherwise disposes of the motor vehicle, the registrant may request and is entitled to a refund of the registration fees paid for the upcoming registration year. The refund is due because the vehicle was disposed of prior to the effective date of the upcoming registration year.

(3) If a registrant secures non-apportioned registration through the county license plate issuing official, and subsequently secures Alabama apportioned registration, the registrant may be entitled to a prorated credit for the registration fees paid for the non-apportioned registration. In order to receive the credit, the non-apportioned license plate and registration receipt must be presented with the application for apportioned registration.

(4) In order to expedite the refunds of motor vehicle registration fees, the Department may, by mutual agreement, transfer its duties/responsibilities of refunding motor vehicle registration fees to county license plate issuing officials. Issuance fees and the commission accruing to the license plate issuing official are not refundable as provided in Section 40-12-23(a), Code of Alabama 1975.

(5) Applicants seeking refunds of registration fees must complete and submit a petition for refund, form *MVR 40-12-23*, to the license plate issuing official. The petition shall contain the facts on which the refund is sought and the reason(s) why the payment of registration fees was erroneous or excessive, as well as any other information needed to process the registrant's refund request.

(6) The decal and/or license plate, and registration receipt for which a refund is being sought must accompany the petition for refund. If this is not possible, a statement verifying the reason for not returning the registration credentials must be provided. Returned license plates/decals shall be retained by the license plate issuing official for audit by the Examiners of Public Accounts.

(7) Due to the time and expense involved in the refunding of registration fees, only refunds in the amount of \$10 or more will be issued by the Department. **Registration fees paid for license plates issued under Section 40-12-264 shall not be refunded.**

(8) At the end of each reporting period, each county license plate issuing official will prepare a summary of refunds given. This summary shall show the distribution of the monies collected and the credit taken for the refunds as a line item on the Motor Vehicle Report required under Section 40-12-269.

(9) A registrant may appeal the Department's denial of a petition for refund by filing a notice of appeal in accordance with §40-2A-7, Code of Alabama 1975.

Author: James Starling
Authority: Sections 40-2A-7(a)(5), 32-6-56, and 40-12-23, Code of Alabama 1975
History: Amended: Filed June 2, 2006, effective July 7, 2006.
Amended: Filed October 22, 2010, effective November 26, 2010.