

APA-6
10/96

**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 X Amend Repeal Adopt by Reference

- NO
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:

2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:

3. EFFECT OF THIS RULE ON COMPETITION:

4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:

5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:

6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:

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:

8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE
BENEFITS AND BURDEN COMPARISON:**

9. **THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:**
10. **DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:**
11. **OTHER COMMENTS:**

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 rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove reference to Administrative Law Judge, specific subsections of the Code, and county licensing offices and to offer further clarification in certain areas.

RULE NO. & TITLE

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

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION

The department proposes to amend the above rule to add the authority section for IFTA, and to remove subsections of the Code.

RULE NO. & TITLE

810-5-8-.08 Refunds of Mandatory Liability Insurance (MLI) Reinstatement Fees

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove reference to Administrative Law Judge and specific subsections of the Code.

RULE NO. & TITLE

810-5-9-.14

Petition for Refund for Fees Erroneously Paid for IFTA Decals

INTENDED ACTION: Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule because similar refund provisions are also included in Rule 810-5-1-.468, Refunds of Motor Vehicle Registration Fees.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Wednesday, November 5, 2014, Room 1203, First Floor, Gordon Persons Building**, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at ww.revenue.alabama.gov/rulehear.html.

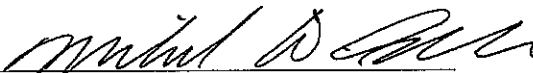
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, November 5, 2014

CONTACT PERSON AT AGENCY:

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



Michael D. Gamble, Secretary
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, and 40-2A-7, 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/city 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: Tyies Fleeting, 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.
Amended: Filed December 6, 2011, effective January 10, 2012.