



APA-6  
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-14-1-.23

Rule Title: Refunds of Motor Vehicle Registration Fees

           New            Amend   X   Repeal            Adopt by Reference

- NO This rule has no economic impact.  
 YES 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:

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11/96

**ALABAMA DEPARTMENT OF REVENUE  
Motor Vehicle Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-5-1-.237                      Mandatory Liability Insurance (MLI) Registration Reinstatement Procedures

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to amend the above rule to address code changes effective January 1, 2013 related to reinstating a suspended registration and revoking registration on stored/inoperable vehicles.

**RULE NO. & TITLE**

810-5-8-.10                      Mandatory Liability Insurance (MLI) Procedures for Random Sampling, Questionnaire Form, and Notice of Suspension

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to amend the above rule to address code changes effective January 1, 2013 related to the Department's questionnaire/notice of suspension procedures and how responses are to be handled. In addition, the department proposes to amend the title of the rule.

**RULE NO. & TITLE**

810-5-75-.52                      Designated Agent-Dealer, Financial Institution and Pawnshop Appointments

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to amend the above rule to permit insurance companies, legally authorized to do business in Alabama and having a place of business in Alabama, to become designated agents of the Department. As designated agents, these companies could then utilize the electronic title application processing system

(ETAPS) to apply for certificates of title. In addition, the department proposes to amend the title of the rule.

**RULE NO. & TITLE**

810-14-1-.23                      Refunds of Motor Vehicle Registration Fees

**INTENDED ACTION:**        Repeal an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to repeal the above rule due to the fact that similar refund provisions are also included in Administrative Rule 810-5-1-.468, Refunds of Motor Vehicle Registration Fees; therefore, this rule is no longer necessary.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:**    A public hearing will be held at 10:00 a.m. on Thursday, December 6, 2012, 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](http://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:**

Thursday, December 6, 2012

**CONTACT PERSON AT AGENCY:**

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

  
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Michael E. Mason, Deputy Commissioner  
Alabama Department of Revenue

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810-14-1-.23 Refunds of Motor Vehicle Registration Fees. **(REPEALED)**

(1) In order to expedite the refunds of registration fees to Alabama taxpayers, the Department may, by mutual agreement, transfer its duties/responsibilities of refunding motor vehicle registration fees to the probate judges, license commissioners, or other license plate issuing officials, effective October 1, 1992.

(2) Under the authority of Section 40-12-23 and 40-12-24, Code of Alabama 1975, the county issuing official will determine whether any taxpayer has "by mistake of fact or law" paid registration fees that either were not due or were excessive. Generally, such refunds result from taxpayers paying registration fees for a vehicle that had previously been sold or from a taxpayer paying the registration fees twice for the same vehicle in the same registration period. County issuing officials are not authorized to refund registration fees for the unexpired portion of the registration year.

(3) As a result of Act 2004-554, effective January 1, 2005, if a registrant, after having registered or reregistered his or her motor vehicle registration during the designated renewal month(s), and later, during the 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. For example, a registrant with a last name beginning with the letter "A" acquires a vehicle and purchases the initial registration in the month of January. The registrant may elect to either pay registration fees for 13 months (January 1 through January 31 for the current year) and (February 1 through January 31 for the following year) at the time the plate is issued or he or she may elect to pay registration fees for one month (January 1 through January 31 for the current year) and return to the county tag office prior to January 31 and pay fees for the upcoming registration year (February 1 through January 31). The registrant then sells, totals, junks, or otherwise disposes of the vehicle prior to February 1. While the registrant paid registration fees for 13 months (January 1 through January 31) and (February 1 through January 31), the refund due is only for the period February 1 through January 31.

(4) In order to issue refunds, county license plate issuing officials shall request that the taxpayer either surrender the original registration receipt or provide a statement that the receipt was surrendered to the official responsible for collecting ad valorem taxes.

(5) When issuing refunds, county license plate issuing officials shall request, when applicable, the surrender of the license plate and/or revalidation decals. Such license plates/decals shall be retained by the county officials for audit by the Examiners of Public Accounts.

(6) 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.

Author: **Amy Bright** ~~**Johnny L. Newman**~~

Authority: Sections 40-2A-7(a)(5) and 32-6-61, Code of Alabama 1975

History: Amended: Filed October 28, 2005, effective December 2, 2005.