

06-1189
Registration Fees
02/23/2007

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)		
)	ORDER	
Petitioner,)		
)		
v.)	Appeal No.	06-1189
)		#####
MOTOR VEHICLE DIVISION,)		
UTAH STATE TAX COMMISSION,)	Tax Type:	Registration fees
STATE OF UTAH,)	Tax Period:	2005-2006
)		
Respondent.)	Judge:	Robinson

Presiding:
R. Spencer Robinson, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER, *pro se*, via telephone
For Respondent: RESPONDENT REPRESENTATIVE 1, Assistant Attorney General
RESPONDENT REPRESENTATIVE 2, Motor Vehicle Division

STATEMENT OF THE CASE

The parties participated in an Initial Hearing on October 17, 2006, in accordance with the provisions of Utah Code Ann. §59-1-502.5. Petitioner is requesting a partial refund of the fees he paid when he registered his vehicle. The basis for his request is that he sold the vehicle prior to the expiration of its registration.

Petitioner renewed the registration of his 1999 Honda Accord EX on or about October 6, 2005. The registration was valid until September 30, 2006.

On or about January 24, 2006, Petitioner sold the vehicle. On March 29, 2006, Petitioner requested a refund of \$\$\$\$\$. The basis for his request was that he no longer owned the vehicle, but had paid for a full year's registration.

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Respondent denied the request. Respondent took the position that the registration was for twelve months, arguing it made no difference that Petitioner did not use the full twelve months. Petitioner appealed.

At the Initial Hearing, Petitioner argued common sense dictated a refund. He said several other states grant refunds of unused registration. He said it was just to grant the refund. He acknowledged Utah law supported the Respondent.

Respondent argued the registration was for twelve months. Respondent pointed out 41-1a-215 provides for 12 month registrations of vehicles under 12,000 pounds in gross laden weight, whereas 41-1a-1207 permits registration fees for vehicles exceeding 12,000 pounds in gross laden weight to be a percentage of the total for the year, depending on the length of the registration. The Respondent's position is that failure to grant a proportional registration for one class of vehicle, while providing it for another, evinces an intent to make registrations of vehicles under 12,000 pounds gross laden weight to be for one year, with no adjustment connected to the duration of the registration.

APPLICABLE LAW

41-1a-215. Staggered registration dates - Exceptions.

(1)(a) Except as provided under Subsections (2) and (3), every vehicle registration, every registration card, and every registration plate issued under this chapter for the first registration of the vehicle in this state, continues in effect for a period of 12 months beginning with the first day of the calendar month of registration and does not expire until the last day of the same month in the following year.

ORDER

Based upon a review of the evidence, the Commission denies Petitioner's Request for Refund of a portion of his registration fee. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission unless any party to this case files

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a written request within thirty (30) days of the date of this decision to proceed to a Formal Hearing. Such a request shall be mailed to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission
Appeals Division
210 North 1950 West
Salt Lake City, Utah 84134

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this _____ day of _____ 2007.

R. Spencer Robinson
Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION

The Commission has reviewed this case and the undersigned concur in this decision.

DATED this _____ day of _____, 2007.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

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