

10-0556  
TAX TYPE: LICENSE PLATE  
TAX YEAR: NOT APPLICABLE  
DATE SIGNED: 09/22/10  
COMMISSIONERS: M. JOHNSON, D. DIXON PIGNANELLI, M. CRAGUN  
EXCUSED: R. JOHNSON  
GUIDING DECISION

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BEFORE THE UTAH STATE TAX COMMISSION

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<p>PETITIONER,</p> <p style="text-align: center;">Petitioner,</p> <p>vs.</p> <p>MOTOR VEHICLE DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p><b>INITIAL HEARING ORDER</b></p> <p>Appeal No. 10-0556</p> <p>Case Type: Special Group License Plate</p> <p>Judge: Jensen</p>
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**Presiding:**

Clinton Jensen, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER, Taxpayer  
REPRESENTATIVE FOR PETITIONER, for the Taxpayer  
For Respondent: REPRESENTATIVE FOR RESPONDENT, Assistant Attorney General  
RESPONDENT, Deputy Director, Motor Vehicle Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing on March 25, 2010 in accordance with Utah Code Ann. §59-1-502.5. Petitioner (“Taxpayer”) is appealing a decision by the Respondent (“Division”) to deny the Taxpayer’s request to change Division records for a special group license place.

APPLICABLE LAW

Utah Code Ann. §41-1a-418(1)(d)(iv) provides for the issuance of special group license plates to licensed amateur radio operators

Utah Admin. Rule R873-22M-37(9) provides additional requirements regarding the issuance of special group plates to licensed amateur radio operators:

- (a) An applicant for a licensed amateur radio operator special group license plate shall present a current Federal Communication Commission (FCC) license.

(b) The license plate number for a licensed amateur radio operator special group license plate shall be the same combination of alpha and numeric characters that comprise the FCC assigned radio call letters of the licensed operator.

(c) Only one set of licensed amateur radio operator special group license plates may be issued per FCC license.

#### DISCUSSION

The Taxpayer is a licensed amateur radio operator and holds radio call sign X0XX. The second character in the call sign, as the Federal Communications Commission (“FCC”) issued it, is a zero. The Taxpayer explained that a radio call sign with only four characters generally denotes an operator with years of experience. He went on to explain that to an amateur radio operator, a call sign is as personal as a name. For this reason, as well as clarity for emergency communications, precision in describing his call sign is important to the Taxpayer.

The Taxpayer has no issue with his license plate. It bears his call sign “X0XX,” denoting the second character as a zero. To someone unfamiliar with FCC nomenclature, it might read “XOXX,” with the second character as a letter O. The reason that he has no issue with his license plate is because plate-stamping limitations use the same character for a letter O or a zero. Nevertheless, the Taxpayer argued that because computer systems do distinguish between a zero and an O, the Division should list his plate in its records as X0XX instead of XOXX.

The Division presented testimony that to avoid confusion between the similar characters of 0 and O, it does not list any zeros in any field where it would be possible to place a letter. In addition to the confusion that would flow from two characters that have different meanings that would be difficult to distinguish unless they are side by side, the Division cites a public safety problem with law enforcement making references to license plates with ambiguity as to characters.

While the parties discussed several issues, this case is best resolved by reference to applicable law. Utah Admin. Rule R873-22M-37(9) requires that the “license plate number” for an amateur radio plate match the call sign provided by the FCC. It has no such requirement for the Division’s own records. So long as the Division complies with Utah law with regard to the license plates it issues, it is free to keep computer files in a manner that serves its needs with regard to issues such as freedom from confusion and the needs of law enforcement. In this case, the Division issued a license plate that matches the call sign that the FCC issued to the Taxpayer. Utah law does not require further action from the Division with regard to its own records.

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Clinton Jensen  
Administrative Law Judge

DECISION AND ORDER

On the basis of the foregoing the Commission sustains the Division's position and shall not require that the Division change its records to differently reflect the license plate it has issued to the Taxpayer. 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 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 \_\_\_\_\_, 2010.

R. Bruce Johnson  
Commission Chair

Marc B. Johnson  
Commissioner

D'Arcy Dixon Pignanelli  
Commissioner

Michael J. Cragun  
Commissioner