JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **98-12-01-007 / NOT PRECEDENTIAL**
ID: **CR970008**
DATE: **12-01-98**
DISPOSITION: **DENIED**
TAX TYPE: **MOTOR VEHICLE REGISTRATION / TITLE**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. On May 16, 1997, Claimant registered his 1997 Ford pickup truck as a non-commercial vehicle and was assessed registration fees in the amount of $244.00.

2. Ten days later, on May 26, 1997, Claimant re-registered his pickup as a commercial vehicle and was assessed registration fees in the amount of $100.00.

3. By letter dated May 30, 1997, Claimant filed a claim for refund of the non-commercial registration fees paid to the State of Oklahoma on the vehicle.

4. The Division, by letter dated June 25, 1997, denied Claimant's claim for refund. The letter provides:

> Your letter of 5-30-97 states that you decided to reregister commercially. $97.75 is the amount of credit you should have received toward the reregistration fees. Oklahoma statutes read as follows: [W]hen a currently registered vehicle's classification is changed, credit is allowed from the previous classification for the remaining registration period toward the new classification registration fee. Oklahoma law stipulates that the applied credit can not result in less than a minimum fee of $2.25 for the classification change. There is no statutory provision for a refund of any remaining amount from the previous classification.

5. By letter dated June 30, 1997, Claimant protested the denial of the claim for refund and requested an administrative hearing.

ISSUE AND CONTENTIONS

The issue presented for decision is whether the Division's denial of the claim for refund of the non-commercial registration fees is erroneous.

CONCLUSIONS OF LAW

1. Jurisdiction over the parties and subject matter of this proceeding is vested in the Tax

Commission. 68 O.S. 1991, § 207.

2. If any vehicle is used for a purpose other than that for which it has been registered, the owner of the vehicle is required to immediately reregister the vehicle at the appropriate rate. 47 O.S. 1991, § 1133(E). A credit of a proportionate part of the license fee previously paid shall be allowed upon the increased license fee for such reregistration for any portion of the year remaining after the change in use. Id. Refunds of the registration fees previously paid shall be allowed only where the amount thereof paid has been erroneously computed or determined through clerical errors or miscalculations. No refund is allowed where such payment of the fees was made through a mistake as to the legal misinterpretation or construction of Section 1133. Id.

3. When the type of registration on a vehicle is changed the applicant is required to surrender all copies of the registration and tag being exchanged. Rule 710:60-3-15(A) of the *Oklahoma Administrative Code*. A new registration and tag shall be issued based upon the registration fee applicable to the new type of tag for the portion of the registration period remaining less credit, if any, for the old tag for the portion of the registration period remaining. *OAC*, Rule 710:60-3-15(b). No refund of the excess license and registration fee paid on the previous registration shall be allowed. *OAC*, Rule 710:60-3-15(c).

4. Rules promulgated pursuant to the Administrative Procedures Act[1] are presumed to be valid. 75 O.S. 1991, § 306(C). They are binding on the persons they affect and have the force of law. 75 O.S. 1991, § 308.2(C). Further, they are prima facie evidence of the proper interpretation of the matter to which they refer. Id.

5. Claimant's protest to the denial of the claim for refund should be denied.

DISPOSITION

Based on the above and foregoing findings of fact and conclusions of law, it is DETERMINED that the protest to the denial of the claim for refund of Claimant be denied.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was **NOT** deemed precedential by the Commission. This means that the legal conclusions are not generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding upon the Commission. Thus, similar issues may be determined on a case-by-case basis.

[1] 75 O.S. Supp. 1987, § 250 et seq., § 301 et seq.