JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **1999-10-07-008 / NOT PRECEDENTIAL**
ID: **SJ9900055**
DATE: **10-07-99**
DISPOSITION: **REVOKED**
TAX TYPE: **MOTOR VEHICLE REGISTRATION / TITLE**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

(1) On March 25, 1999, the "original" Oklahoma certificate of title to the vehicle in question was issued to APPLICANT upon presentment of an application for Oklahoma certificate of title, a duplicate manufacturer's statement of origin, a corrected odometer disclosure statement and an affidavit of fact. The application for Oklahoma certificate of title was executed by an individual representing herself as the legal agent of APPLICANT. The duplicate manufacturer's statement of origin reported an assignment of the vehicle from THE CORPORATION d/b/a THE DEALERSHIP to APPLICANT on March 25, 1999.

(2) On April 14, 1999, the "A" Oklahoma certificate of title (a duplicate title) was issued to APPLICANT upon presentment of an application for duplicate certificate of title and a power of attorney for trade vehicle. The application for duplicate certificate of title was executed by JANE ATTORNEY as attorney in fact for APPLICANT. The reason for requiring the duplicate title was that title to the vehicle was lost. The power of attorney for trade vehicle concerns the vehicle in question and was executed by APPLICANT. The power of attorney, however, is limited in duration to the date when the "transaction [is] paid in full."

(3) A lien was entered against the vehicle on February 4, 1998. The lien reports an assignment by the secured party THE CORPORATION d/b/a THE DEALERSHIP to AN ANONYMOUS BANK, Las Vegas, Nevada. The debtor is reported as APPLICANT. The records of the Commission do not show that the lien has been released.

(4) APPLICANT is a resident of the State of California. She has never been a resident of the State of Oklahoma. The primary use of the vehicle is in the State of California.

(5) According to the testimony, APPLICANT was visiting relatives in Oklahoma in 1998 and decided to purchase a vehicle to drive back to California.

(6) Upon arrival in California, APPLICANT attempted to register the vehicle.

(7) APPLICANT was in Las Vegas, Nevada, on January 30, 1998, the date the Notary Public identified as the date APPLICANT executed the power of attorney for trade vehicle.

(8) APPLICANT had in her possession at all times relevant the original manufacturer's statement of origin for the vehicle in question.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes as a matter of law that jurisdiction over the parties and subject matter of this proceeding is vested in the Tax Commission, 47 O.S. 1991, § 1106 and 68 O.S. 1991, § 212; that the Oklahoma Vehicle and Registration Act, 47 O.S. 1991, § 1101 ***et seq.***, was not enacted for the purpose of determining the ownership of a vehicle for which a license is to be obtained, ***Lepley v. State of Oklahoma***, 69 Ok. Cr. 379, 103 P.2d 568 (1940); that the revocation of a certificate of title is not a positive determination of ownership of title to the vehicle, ***Id.***; that the Tax Commission is merely a custodian of the records required to file and index certificates of title so that "at all times it is possible to trace title to the vehicle designated," 47 O.S. 1991, § 1107; that the Tax Commission upon determination that an Applicant is not entitled to register and title a vehicle may at any time refuse to issue or revoke the registration and certificate of title, 47 O.S. 1991, § 1106; and that in this cause, based on the facts presented, the Commission was without notice of the termination of the agency relationship and therefore, the original and duplicate certificates of title to the vehicle should not be revoked. See, 2A C.J.S. *Agency* § 110 (1972).

DISPOSITION

THEREFORE, IT WAS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title Nos. XXX and XXX-A issued to APPLICANT on a 1998 Dodge Stratus, Vehicle Identification No. ZZZ, should not be revoked.

ERRATA SHEET

NOW on this 8th day of September, 1999, the above-styled and numbered cause comes on for consideration for correction of an error appearing in the caption of the ***Order Denying Application for Revocation of Registration and Certificate of Title*** issued on September 7, 1999. Having reviewed the file and records, including the ***Order***, the undersigned finds that the caption incorrectly identifies the case number as "SJ-98-055" instead of the assigned case number "SJ-99-055."

IT WAS THEREFORE ORDERED that the caption to the ***Order Denying Application for Revocation of Registration and Certificate of Title*** issued on September 7, 1999, is corrected to indicate the case number as "SJ-99-055."

IT WAS FURTHER ORDERED that in all other respects, the ***Order Denying Application for Revocation of Registration and Certificate of Title*** shall remain unaffected.

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.