JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2001-08-01-014 / NOT PRECEDENTIAL**
ID: **CRO10003**
DATE: **08-01-01**
DISPOSITION: **DISMISSED**
TAX TYPE: **MOTOR VEHICLE EXCISE / REGISTRATION**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

NOW on this 28th day of June, 2001, the *Motion to Dismiss* filed by the Motor Vehicle Division in the above styled and numbered cause comes on for consideration pursuant to assignment regularly made by the Oklahoma Tax Commission to AN Administrative Law Judge.

FINDINGS OF FACT

Upon review of the file and record in this cause, the undersigned finds as follows:

1. That on January 29, 2001, Claimant sent a letter to the Division requesting a refund of fees paid to tag and title a 1982 Plymouth in the amount of $38.50.

2. That by letter dated February 26, 2001, the Division denied Claimant's refund request.

3. That Claimant requested a hearing by letter dated April 15, 2001. The letter was received by the Tax Commission on April 16, 2001.

4. That on May 24, 2001, the Division caused to be filed a *Motion to Dismiss* in the above-referenced cause on the grounds and for the reason that the claim for refund is barred because Claimant failed to file a timely demand for hearing.

5. That a *Notice to Appear or Respond in Writing* was served on the parties.

6. That Claimant neither responded to the notice nor appeared at the hearing.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes that the Tax Commission is vested with jurisdiction to consider the *Motion to Dismiss*, 68 O.S. 1991, § 207 and 710:1-5-46 of the *Oklahoma Administrative Code*; that Claimant did not file a timely demand for hearing; and that Claimant's refund request is barred, 68 O.S. Supp. 1993, § 227(d).

DISPOSITION

THEREFORE, IT IS DETERMINED that the above-styled and numbered cause be dismissed.

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 Non-precedential decisions are not considered binding upon the Commission.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.