JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2003-06-19-11 / NOT PRECEDENTIAL**
ID: **MV020045**
DATE: **06-19-03**
DISPOSITION: **DENIED**
TAX TYPE: **MOTOR VEHICLE / IRP**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. On April 22, 2002, Protestant filed an application for renewal of the proportional registration of two vehicles under the International Registration Plan.

2. Protestant understood that his next registration period would expire June 2003.

3. Protestant's registration agent only paid registration and tag fees through December 31, 2002, and the tag was processed to expire on that date.

4. Protestant did not qualify to register for a period less than 12 months.

5. By letter dated October 10, 2002, Protestant requested that the expiration date on the two tags purchased be amended to expire June 2003 or in the alternative refund "six months of our money".

CONCLUSIONS OF LAW

1. The Oklahoma Tax Commission is vested with jurisdiction over the parties and subject matter of this action. 68 O.S. 1991, ϶ 207 and 47 O.S. 1991, ϶ 1120.

2. Oklahoma statutes provide for the proportional registration and licensing of trucks, buses and truck-tractors for vehicles engaged in interstate commerce or combined interstate and intrastate commerce. 47 O.S. 1991, ϶ 1120.

3. The burden of proof in all proceedings, unless otherwise provided by law, is on the taxpayer to show in what respect the action or proposed action of the Tax Commission is incorrect. *Oklahoma Administrative Code 710:1-5-47*.

4. Effective December 1, 2000, all fleet vehicles registered pursuant to new applications approved pursuant to the provisions of Section 1120 of Title 47 shall be registered on a staggered system monthly basis. 47 O.S. Supp. 1999, ϶ 1115(B)(2).

5. Applicants seeking, after December 1, 2000, to establish Oklahoma as their base jurisdiction for registering apportioned fleet vehicles and registrants converting an established account to the staggered registration system shall have a one-time option of registering for a period of not less than four (4) nor greater than fifteen (15) months. 47 O.S. Supp. 1999, ϶ 1115(B)(3).

6. Subsequent renewal for these registrants will be for twelve (12) months, expiring on the last day of the month chosen under the one-time option. *Id*.

7. Although Protestant's vehicles were improperly registered for a period of less than twelve (12) months, this does not negate the fact that Protestant only paid registration and tag fees for a period to expire December 31, 2002.

8. Protestant has produced no evidence and cited no authority in support of his protest.

9. The protest should be denied.

DISPOSITION

It is the DETERMINATION of the OKLAHOMA TAX COMMISSION, based upon the specific facts and circumstances of this case, that the motor vehicle registration protest 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.