SERGIO ARGUETA AQUIRRE C/O THELMA WISCOVICH 203 Drake Avenue S. W. Huntsville, AL 35801,

STATE OF ALABAMA DEPARTMENT OF REVENUE ADMINISTRATIVE LAW DIVISION

Petitioner,

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DOCKET NO. MISC. 99-108

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STATE OF ALABAMA DEPARTMENT OF REVENUE.

FINAL ORDER

The Revenue Department denied an application for a buyer-s identification card submitted by Sergio Argueta Aquirre (APetitioner®). The Petitioner appealed to the Administrative Law Division pursuant to Code of Ala. 1975, '40-2A-8(a). A hearing was conducted on February 23, 1999. The Petitioner was notified of the hearing by certified mail, but failed to appear. Assistant Counsel Keith Maddox represented the Department.

The issue in this case is whether the Department properly denied the Petitioner-s application for a buyer-s identification card.

A buyers identification card is required for an individual to purchase vehicles at a salvage pool or salvage disposal sale in Alabama. Code of Ala. 1975, '40-12-421. The Petitioner applied to the Department for a card. The Department denied the application because the Petitioner is not a licensed dismantler and parts recycler in Alabama or any other state, as required by Code of Ala. 1975, ''40-12-421(c) and 40-12-422. The Petitioner needs a buyers identification card so he can purchase salvage vehicles in Alabama and ship the vehicles to Guatemala for repair and sale. The Petitioner contends he should be issued a card because he is licensed in Guatemala. Unfortunately for the Petitioner, a buyers identification card can be issued only if the applicant is licensed in Alabama or in another state. A license from another country is not sufficient. Consequently, the Departments refusal to issue the Petitioner a buyers identification card is affirmed.

The Department will issue the Petitioner a card if he obtains an Alabama dismantler and parts recyclers license. To obtain an Alabama license, the Petitioner must have an Alabama sales tax number, maintain a place of business at which his records would be open to inspection by the Department, maintain proof of fiscal responsibility, pay the required fee, and satisfy the other requirements of Code of Ala. 1975, ''40-12-412, 40-12-413, and 40-12-414. If the Petitioner has any questions concerning how to obtain an Alabama dismantler and parts recyclers license, he should contact Curtis Stewart at 334-242-9625.

This Final Order may be appealed to circuit court within 30 days pursuant to Code

of Ala. 1975, '40-2A-9(g).

Entered March 24, 1999.

BILL THOMPSON

Chief Administrative Law Judge

BT:ks

cc: Keith Maddox, Esq. Sergio Argueta Aquirre Floyd Atkins