

WILLIAM J. PRICE
PRICE SALVAGE
3326 COUNTY HWY. 147 W.
LAUREL HILL, FL 32567,

Petitioner,

v.

STATE OF ALABAMA
DEPARTMENT OF REVENUE.

§

§

§

§

§

§

STATE OF ALABAMA
DEPARTMENT OF REVENUE
ADMINISTRATIVE LAW DIVISION

DOCKET NO. S. 06-646

FINAL ORDER

The Revenue Department refused to issue an Alabama motor vehicle buyer's identification card to William J. Price ("Petitioner"). The Petitioner appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §40-2A-8(a). A hearing was conducted on August 31, 2006. The Petitioner was notified of the hearing by certified mail, but failed to appear. Assistant Counsel Margaret McNeill represented the Department.

The Petitioner applied to the Department for an Alabama buyer's identification card. The Department denied the application. The Taxpayer appealed.

Code of Ala. 1975, §40-12-421(a) requires that only a person holding a current Alabama automotive dismantler and parts recycler license is allowed to attend a salvage pool or salvage disposal sale. The person must also have a buyer's identification card. Only individuals licensed in Alabama as a dismantler and recycler can obtain an identification card.

Code of Ala. 1975, §40-12-422 provides that an out-of-state salvage dealer may also buy vehicles at auto sales in Alabama, but only if the dealer has a license in

another state that is equivalent to the Alabama automotive dismantler and parts recycler license.

The Petitioner in this case is not licensed as a motor vehicle parts dismantler and recycler in Alabama. He also does not have a similar license from another state because Florida does not issue similar type licenses. Consequently, the Department's refusal to issue the Petitioner an Alabama buyer's identification card is affirmed.

This Final Order may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered September 5, 2006.

BILL THOMPSON
Chief Administrative Law Judge

bt:dr

cc: Margaret Johnson McNeill, Esq.
William J. Price
Curtis Stewart