

AGROMAX, LLC  
12940 UNDERWOOD ROAD  
SUMMERDALE, AL 36580,

Petitioner,

V.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

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STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

DOCKET NO. MV. 09-1118

### **FINAL ORDER**

The Department denied a refund of the unused portion of IRP fees prepaid by Agromax, LLC (“Petitioner”). The Petitioner appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §40-2A-8(a). A hearing was conducted on May 24, 2010. The Petitioner’s representative was notified of the hearing by certified mail, but failed to appear. Assistant Counsel Duncan Crow represented the Department.

The Petitioner renewed its IRP registration for a 2009 Kenworth in June 2009. The Petitioner sold the vehicle in September 2009. The Petitioner applied with the Department for a refund of a portion of the prepaid fees on October 6, 2009 using a form entitled “Petition for Refund of Registration Fees Erroneously or Excessively Paid for Motor Vehicle License.” The Department denied the refund because the Petitioner had used the license during the fiscal year in issue.

Code of Ala. 1975, §40-12-258 requires an individual registering a motor vehicle in Alabama to pay the annual license tax and registration fee on the vehicle. Department Reg. 810-5-1-.468 states that the registration fee is for a twelve month period and cannot be prorated. In other words, even though the Petitioner only used the truck for four months, he paid for the privilege of using the license for twelve months. The Petitioner thus did not erroneously or excessively pay the annual registration fee. Consequently, the Department’s denial of \$784.66 refund is affirmed. Judgment is entered accordingly.

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

Entered May 26, 2010.

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BILL THOMPSON  
Chief Administrative Law Judge

bt:dr

cc: Duncan R. Crow, Esq.  
Joseph Baggett  
Brenda Coone  
Jay Starling