

810-5-1-.469 Suspension, Cancellation and/or Revocation of Apportioned License Plates and Cab Cards.

(1) The International Registration Plan (IRP) provides that "all plates and cards and reciprocal exemptions are subject to cancellation and revocation in the event of erroneous issuance thereof, or if any fees remain unpaid." Upon determination that a cancellation and revocation should be made, the Department shall give written notice to the registrant at the address given on his/her most recent application for apportioned registration. The notice will state the reason(s) for the action and will include appeal rights.

(2) One may have his/her registrations cancelled and revoked if:

(a) Registrations were issued in error because the registrant failed to provide proof of the payment of ad valorem tax, sales tax, or did not submit proof that the vehicle was properly titled.

(b) Registration fees were not paid.

(c) An owner-operator was not authorized by the carrier to obtain the registration.

(d) The registrant is not a resident of this state or does not meet the criteria for established place of business as defined by the IRP.

(e) Incorrect information was fraudulently given by the registrant on the applications for apportioned registration.

(f) Evidence reveals that the registration is either in violation of Alabama laws or in violation of IRP provisions.

(g) The registrant's International Fuel Tax Agreement (IFTA) license has been suspended or revoked.

(3) The Department of Revenue shall suspend or revoke the registrations and license plates for commercial motor vehicles issued to any motor carrier or vehicle owner who has been prohibited from operating by a federal or state agency responsible for motor carrier safety under the Performance and Registration Information Systems Management (PRISM) program.

(4) Registrants seeking the registration of a fleet for which no interstate mileage was accumulated for two consecutive preceding years, shall be denied apportioned registration. If an application indicates that the registrant's vehicle(s) accumulated no mileage outside the state of Alabama for the second consecutive year, the registrant will not be allowed to apportionally register the subject vehicle(s) until convincing evidence of planned interstate operation is presented to the Department.

(5) Persons who are denied the apportionment privilege may appeal to the Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Alabama 1975.

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Authority: Sections 40-2A-7(a)(5) and 32-6-56, Code of Alabama 1975.

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