

**Denial Or Revocation Of Licenses, Account
Numbers, Permits And Certificates (Including
Motor Vehicle Certificates Of Title).**

(1) Denial of Licenses, Account Numbers, Permits, and Certificates (including Motor Vehicle Certificates of Title).

(a) If upon a review and/or investigation of an application for any license, account number, permit, or certificate it is determined that the requested license, account number, permit, or certificate should not be issued, applicants for each license, account number, permit, or certificate shall be notified in writing of the denial of their application by the Department.

(b) The Code of Ala. 1975, contains multiple reasons for denying the issuance of a motor vehicle license plate. These reasons include, but are not limited to the following:

1. failure to prove payment of ad valorem taxes (Section 40-12-253, Code of Ala. 1975);
2. failure to prove payment of sales or use taxes (Section 40-23-104(e), Code of Alabama 1975);
3. failure to prove payment of the federal heavy vehicle excise tax (Code of Ala. 1975, Section 32-6-58); or
4. failure to present a copy of an application for certificate of title to the vehicle, a duplicate title to the vehicle, or a copy of the application for a replacement certificate of title (Code of Ala. 1975, Section 32-8-32).

(c) The Department may deny the issuance of a motor vehicle license plate by written notification, if any one or more of the prerequisites noted in paragraph (b) above has not been met.

(d) Written notification of a denial shall be by first class mail, U.S. mail with delivery confirmation or U.S. certified mail to the applicant's last known address. This notification shall reference the nature of the denial, state the reason(s) or basis for the denial, and advise the applicant of the right to appeal the denial to the Alabama Tax Tribunal within ~~thirty (30)~~ sixty (60) days from the date the notice is mailed.

(2) Revocation of License, Account Numbers, Permits, and Certificates (including Motor Vehicle Certificates of Title).

(a) Whenever any license, account number, permit, or certificate is revoked by the Department, the holder shall be notified in writing of the revocation. However, the notice of revocation of a designated agent's status or a motor vehicle dealer's regulatory license can be sent electronically pursuant to Section 40-2A-8(c), Code of Ala. 1975.

(b) Written notification of the revocation shall be by first class mail, U.S. mail with delivery confirmation, or certified U.S. mail to the holder's last known address. This notification shall reference the license, account number, permit, or certificate being revoked; state the reason(s) for the revocation; state the effective date of the revocation; and advise the holder of the right to appeal the revocation to the Alabama Tax Tribunal within ~~thirty (30)~~ sixty (60) days of the date the notice is mailed.

(c) When a revocation results from the written request (e.g., completed business closing form, etc.) of the holder of any license, account number, permit, or certificate, the department shall not be required to send written notification of the revocation.

(d) The revocation of any motor vehicle certificate of title or license by the department shall not be final until either the titled owner and lien holder, if any, consent to the revocation or the time for filing an appeal to the Alabama Tax Tribunal has expired.

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Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-2A-4, and 40-2A-8.

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