



**TIM RUSSELL**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
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April 30, 2010

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Assistant Commissioner

**MICHAEL E. MASON**  
Deputy Commissioner

**LEWIS A. EASTERLY**  
Secretary

## MEMORANDUM

2010-10

**TO:** All County License Plate Issuing Officials

**FROM:** Mike Gamble, Assistant Director  
Motor Vehicle Division

**SUBJECT:** Taxpayer Appeal Procedures

This memorandum concerns the taxpayer appeal procedures for motor vehicle related issues.

Recently, the Administrative Law Division (ALD) of the Department of Revenue (DOR) has received several taxpayer requests for administrative hearings involving county license plate issuing officials and their refusal to issue a license plate or waive late penalties. In each case, the taxpayer was incorrectly advised to request an administrative hearing with the ALD.

The Taxpayer Bill of Rights, as codified in Title 40, Chapter 2A, Code of Alabama 1975, provides appeal rights to taxpayers for any action taken by the DOR. Accordingly, taxpayers can appeal the following motor vehicle related issues to the Administrative Law Division:

- 1) Certificate of title issuance, refusal to issue, or revocation
- 2) Revocation of a Designated Agent
- 3) Denial of a personalized tag message
- 4) Suspension of motor vehicle registration due to lack of mandatory liability insurance coverage
- 5) International Registration Plan (IRP) registration
- 6) International Fuel Tax Agreement (IFTA) assessment

The duty to issue license plates and collect registration related fees, other than vehicles registered under IRP, is specifically delegated by statute to each county license plate issuing official. Accordingly, disputes concerning the issuance of license plates and collection of registration related fees cannot be appealed to the Administrative Law Division of the DOR since the Taxpayer Bill of Rights only applies to actions taken by DOR.

For all cases not covered by the Taxpayer Bill of Rights and thus not applicable to the ALD, the taxpayer would need to seek a review by a court of competent jurisdiction.

Should you have any questions concerning this memorandum, please e-mail [tags@revenue.alabama.gov](mailto:tags@revenue.alabama.gov).

cc: Bill Thompson, Chief Administrative Law Judge  
Alabama Department of Revenue