Section: 4. Motor Vehicle Registration Requirements

Effective Date: 05/01/1986 **Revised Date:** 05/20/2024

Definitions:

• **Refund**- An overage of paid fees or taxes that is returned to the customer

General:

- Refund requests shall be processed in the order received. Generally, refunds will be received between four to six weeks from the date the refund request was processed.
- Upon request, files and documentation submitted with the refund request can be reviewed to determine if an overpayment of fees occurred.
- A handling fee will not be charged for processing a customer refund, including refunds for cancelled/rescinded sales.

Nonrefundable Fees

- The following will not be refunded unless the result of an office error:
 - Handling fees
 - Parish fees
 - Refunds less than \$6.00
 - Credit/debit card and E-check convenience fees
 - Refunds for permanent trailer plates (also requires plate be return unused)

Prescription of Refunds

- No refund or credit for overpayment shall be made unless one of the following timelines are met:
 - The refund or credit is applied for within three (3) years, prior to December 31st of that year, from the year the tax became due.
 - **Example** An overpayment is made on August 1, 2023, and taxes were due August 10, 2023. The customer has until December 31, 2026 to request a refund or credit.
 - The refund or credit is applied for within one (1) year, prior to December 31st of that year, from the date the tax was paid, if the tax was paid later than the tax was due, whichever is later.
 - **Example** Applicant failed to pay taxes when due on August 10th 2023, but an overpayment was received on March 4th 2026. The customer has until March 4th, 2027 to request a refund or credit.
- If the request for refund is not filed within the timeframes stated above, the request will be denied.

Requirements:

- The following must be submitted by the customer for all refund requests:
 - A separate request must be submitted for each vehicle refund request.
 - Supporting documentation to substantiate the reason for the refund, which must be attached to the file.
 - A notarized affidavit from the registered owner authorizing the refund to be issued to a party other than him/herself, if applicable.

Type of Refund	Requirement(s)
Renewal Stickers	 Refunds on renewal stickers will only be issued if the vehicle was sold prior to the renewal being processed, the sticker was ordered in error, or if the vehicle was junked prior to renewal. Registration and validation stickers must be submitted unused and attached to the refund request. If a lessee is requesting the refund, a copy of the cancelled check (front and back) used for payment of the renewal must be submitted.
License Plates	Plate refunds are only allowed on plates that have not been used, truck owners who convert to an apportioned tag, and conversions where the system will not allow credit on the plate turned in. • Unused plates must be submitted to OMV prior to a refund request being processed
IH Exemptions	The following documentation is required if the exemption was not taken at the time of registration: All documentation listed above for all refund requests. Six (6) months of current daily log records Exception – Trailers and vehicles registered with 80,000 lbs. or more. If the vehicle is a trailer, a statement that the trailer was used in conjunction with a qualifying truck must be submitted. Interstate Commerce Exemption (DPSMV1903) worksheet must be submitted with each refund request. For vehicles registered in the name of a business, two (2) of the following documents must also be submitted: A copy of the Tax Registration Certificate issued by the Louisiana Department of Revenue, indicating a Louisiana Tax Identification Number. A copy of the Articles of Incorporation and the Initial Reports, as filed with the Louisiana Secretary of State. Photocopies will be made and the originals will be returned to the applicant in the event they wish to obtain an apportioned license plate. A Certificate of Authority issued by the Louisiana Secretary of State authorizing an out-of-state based corporation to transact business in the state of Louisiana. Copy of the applicant's occupational license. Copy of a lease or rental agreement on property within the state of Louisiana, indicating the lessee is the same business as reflected on the exemption certificate. For vehicles registered under the name of an individual, two of the following documents must also be submitted: Voter's registration card Receipt from the Tax Assessors office in the parish where the applicant resides indicating property tax being paid or that he is exempt due to homestead exemption. Copy of a lease or rental agreement, on property within the state of Louisiana, indicating the lessee/renter is the same individual as shown on the exemption certificate. Three (3) consecutive utility payments indicating the applicant's name and address.

Related Policies / Forms

- Request for Refund form (DPSMV 1955)
- Interstate Commerce Exemption worksheet (DPSMV1903)
- Section 4, Policy <u>97.00 Cancelled/Rescinded Sales of Motor Vehicles</u>