

MICHIGAN VEHICLE CODE (EXCERPT)
Act 300 of 1949

257.801b Refund of specific tax paid in error; refund of dealer license fees; refund on and return of registration plates or tabs; refund in case of original application for certain registration plates; refund or credit for plates issued under MCL 257.801g.

Sec. 801b.

(1) If a person, through error either on his or her own part or that of the secretary of state, pays the specific tax required by section 801 or 802 more than once on the same equipment, the secretary of state, upon application and satisfactory proof, shall refund the amount paid in error. A claim shall be filed within 1 year after the date of payment and verified by the secretary of state before a refund is made. If an application for a dealer license provided for in section 248 is withdrawn by the applicant or the applicant's heir, before issuance of the dealer license, the fees that accompanied the application under sections 803, 803a, and 807 may be refunded by the secretary of state upon application and satisfactory proof.

(2) If a person's license to drive a motor vehicle is revoked, suspended, or denied for medical or physical reasons, the person may return the registration plates and obtain a refund on the plates prorated on a monthly basis for the time period remaining in the registration year from the date the plates are returned. However, the refund shall not exceed the original registration fee.

(3) Upon the death of a spouse, the surviving spouse may return registration plates and obtain a refund on the plates prorated on a monthly basis for the time period remaining in the registration year from the date the plates are returned. However, the refund shall not exceed the original registration fee.

(4) The owner of a registered vehicle who transfers or assigns title or interest in that registered vehicle before placing upon the registered vehicle the registration plates or tabs issued for that registered vehicle may obtain a refund in full from the secretary of state for the registration plates or tabs. Registration plates, or tabs issued for 1978 and thereafter shall be returned by the owner within 30 days following the date of transfer or assignment.

(5) The owner of a vehicle registered pursuant to section 801d(2) who transfers or assigns title or interest in the vehicle may obtain a refund on the registration for each unused, whole registration period remaining on the registration from the date the plates are returned and the application for a refund is made.

(6) In the case of an original application for registration plates issued under section 217a or 803b, the secretary of state shall issue a refund prorated on a monthly basis from the date of application for the time period remaining in the previously issued registration, if an application for the refund is made and satisfactory proof is presented to the secretary of state. A refund shall not be made if the amount due is less than \$5.00.

(7) In the case of an original application for the registration plates bearing the letters "SEN" or "REP", the secretary of state shall issue a refund prorated on a monthly basis from the date of application for the time period remaining in the previously issued registration.

(8) In the case of an original application and issuance of an international registration plan registration plate under section 801g, the secretary of state shall make a refund as a credit prorated on a monthly basis from the date of application for the months remaining for the previously issued registration on the same vehicle, if an application for the refund as a credit is made and satisfactory proof of eligibility is presented to the secretary of state. A refund as a credit shall not exceed the total amount of the Michigan apportioned fees assessed for the plates issued under section 801g nor be made if the amount due is less than \$5.00. For the purpose of this subsection, a month shall mean 30 consecutive days and a partial month shall be considered as a whole month.

History: Add. 1959, Act 64, Imd. Eff. June 5, 1959 ;-- Am. 1974, Act 187, Imd. Eff. July 2, 1974 ;-- Am. 1978, Act 62, Imd. Eff. Mar. 14, 1978 ;-- Am. 1978, Act 548, Imd. Eff. Dec. 22, 1978 ;-- Am. 1978, Act 587, Imd. Eff. Jan. 3, 1979 ;-- Am. 1980, Act 46, Imd. Eff. Mar. 19, 1980 ;-- Am. 1980, Act 281, Imd. Eff. Oct. 9, 1980 ;-- Am. 1986, Act 311, Imd. Eff. Dec. 23, 1986