

103 KAR 44:120. Incorrect Statement of Origin or Certificate of Title.

RELATES TO: KRS 138.460

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. This administrative regulation establishes the requirements relating to taxes paid on a motor vehicle which has been registered under an incorrect statement of origin or other certificate of title.

Section 1. Definitions. (1) "Kentucky Certificate of Title" means a document of ownership issued by the Kentucky Transportation Cabinet as Form TC 96-180 which contains the following minimum vehicle information:

- (a) Date the Kentucky title was issued;
- (b) Vehicle identification number assigned to the vehicle; and
- (c) Make and model of the vehicle.

(2) "Motor vehicle usage tax" means the tax levied upon the transfer of ownership of a motor vehicle pursuant to KRS 138.450 to 138.470.

(3) "Statement of Origin" means a document generated by the manufacturer of a motor vehicle which contains the following minimum vehicle information: (a) Date the vehicle was manufactured;

- (b) Vehicle identification number assigned to the vehicle; and
- (c) Make and model of the vehicle.

Section 2. Correction of Transfer Record. (1) A motor vehicle registered under an incorrect Statement of Origin issued by a manufacturer or an incorrect Kentucky Certificate of Title issued by the Kentucky Transportation Cabinet shall be registered using the corrected Statement of Origin or the corrected Kentucky Certificate of Title. Upon registration of the correct vehicle, the motor vehicle usage tax shall be paid.

(2) Since the motor vehicle usage tax was paid on both transfers, a written request shall be filed with the Department of Revenue for a refund of the tax paid on the vehicle registered in error.

Section 3. Refund Application Process. The owner of a motor vehicle who has paid the motor vehicle usage tax on a vehicle that has been issued an incorrect Statement of Origin or incorrect Kentucky Certificate of Title shall submit in writing a refund request indicating the reason for the request to the Department of Revenue with the following documents attached:

- (1) "Authority to Cancel or Refund", memorandum issued by the Transportation Cabinet;
- (2) A copy of the owner's Kentucky Registration Receipt (Form TC 96-181), for the vehicle which was incorrectly registered;
- (3) A copy of the owner's completed Application for Kentucky Certificate of Title/Registration (Form TC 96-182), for the vehicle;
- (4) If applicable, a copy of the owner's incorrect Kentucky Certificate of Title (Form TC 96-180), under which the vehicle had been previously registered; and
- (5) If applicable, a copy of the owner's incorrect Statement of Origin, under which the vehicle had been previously registered.

Section 4. (1) This administrative regulation shall replace Policy 71P110.

(2) Revenue Policy 71P110 is hereby rescinded and shall be null, void, and unenforceable.

Section 5. The forms listed herein may be obtained at the Kentucky Transportation Cabinet Forms Library Web site at <http://transportation.ky.gov/Organizational-Resources/Pages/Forms-Library.aspx>, or by calling (502)564-4610. (33 Ky.R. 2827; 3163; eff. 5-4-2007; TAm eff. 5-20-2009; 44 Ky.R. 785; eff. 1-5-2018; Crt eff. 8-7-2019.)