

**Department of Motor Vehicles  
2003 Fiscal Impact Statement**

**1. Bill Number** HB1630ER

**House of Origin**     Introduced     Substitute     Engrossed

**Second House**     In Committee     Substitute     Enrolled

**2. Patron**    Cosgrove

**3. Committee**    Finance

**4. Title**    Refund of taxes erroneously collected or paid.

**5. Summary/Purpose:**

Refund of taxes erroneously collected or paid. Allows        a refund to a claimant who pays a tax, either for the claimant or for the benefit of another on whose behalf the tax is paid, if he makes a sufficient showing that the tax was erroneously collected by providing an affidavit that (i) the vehicle identification information provided on the Application for Certificate of Title and Registration, the certificate of origin, manufacturer's statement of origin, or title was incorrect, or (ii) the transaction was exempt from taxation.

**6. Fiscal Impact:** No Fiscal Impact.

**7. Budget amendment necessary:** No

**8. Fiscal implications:** DMV is already doing refunds administratively to address the concerns of this proposal; therefore there is no fiscal impact.

**9. Specific agency or political subdivisions affected:**    DMV

**10. Technical amendment necessary:** No

**11. Other comments:** None

**Date:** 03/03/03/sat

**Document:** HB1630ER

cc: Secretary of Transportation