

ALABAMA TAX TRIBUNAL

TOMMY STALLINGS,	§	
Petitioner,	§	
v.	§	DOCKET NO. MLI. 25-0359-JP
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

FINAL ORDER

This appeal involves the suspension by the Alabama Department of Revenue of a motor vehicle registration for failure to comply with Alabama's mandatory vehicle insurance laws and the fee required to end the suspension.

In its Answer to the Petitioner's Notice of Appeal, the Revenue Department stated that the Petitioner successfully claimed the stored or inoperable exemption, and that the Department then revoked the registration of the vehicle in issue. The Department also noted that the vehicle in issue subsequently was registered in Cherokee County with a new license plate on May 19, 2025, and that no reinstatement fees were due or collected at that time. However, the Petitioner was required to pay a registration fee for the current registration period to obtain a new license plate. The Department concluded by asserting that the appeal is moot.

The Petitioner replied to the Revenue Department's Answer, asserting that the Department effectively levied a reinstatement fee on him by requiring him to register his vehicle again and purchase another tag. The Revenue Department has responded by stating that the registration fee paid by the Petitioner to register his vehicle and resume use of that vehicle was for the current (new) registration period; *i.e.*, the period

after the vehicle no longer was stored or inoperable. The Revenue Department is correct.

Because of engine trouble with his vehicle, the Petitioner stored the vehicle until it could be repaired, and he understandably canceled insurance on the vehicle until it could be driven safely again. However, once the vehicle was repaired, the Petitioner chose to register the vehicle so that he could resume driving the vehicle on the roadways. At that time, the Petitioner received a new license plate for the vehicle. And for this new registration the Petitioner paid a registration fee, which was required by law. *See* Ala. Code § 40-12-258(a).

Therefore, the relief requested by the Petitioner is denied.

This Final Order may be appealed to circuit court within 30 days, pursuant to Ala. Code § 40-2B-2(m).

Entered July 24, 2025.

/s/ Jeff Patterson
JEFF PATTERSON
Chief Judge
Alabama Tax Tribunal

jp:ml

cc: Tommy Stallings
Brian T. Bird, Esq.