



December 10, 2012

**Registration and Title Bulletin # 046-12  
Policy and Procedure**

**TO:** All County Tax Assessor-Collectors

**SUBJECT: Refund for a First Time Sale Title Application Revocation**

**PURPOSE**

To provide information on a new refund authorization process resulting from a department approved franchise dealer (new care sale) title revocation.

**DETAILS**

HB 2357 added new section (b) to Transportation Code 501.051 that allows the department to rescind, cancel or revoke the title application of a first time sale. Texas Administrative Code, Chapter 217, Subchapter A, Rule 217.3 (h), was recently adopted adding the requirement that the *Title Revocation Affidavit for a First Sale*, Form VTR-17, must be presented within 21 days from the date of sale.

If the department approves the application, a letter will be sent to all parties advising the request was approved. The dealer will be informed a refund of title and registration fees will be issued by the county tax office that processed the transaction upon surrender of the license plates, registration sticker and copy of the department letter. The dealer is responsible for providing the refund to the entity that paid the fees. The department will then issue a *Refund Fee Refund Request/Authorization*, Form VTR-304, directly to the county where the original title application was filed. The Form VTR-304 will detail the refund amount due to the purchaser and indicate a point of contact within the department, should questions regarding the refund arise. Questions about the refund of Sales Tax should be directed to the Comptroller of Public Accounts.

**COUNTY ACTION**

Refund authorizations approved by TxDMV headquarters, on a VTR-304, should be accepted and processed through the Refund Event in RTS. Please reference Form VTR-304 for the specific refund amount.

**CONTACT**

If you have any questions, please contact your local TxDMV Regional Service Center.

Sincerely,

A handwritten signature in blue ink that reads "Randy Elliston".

Randy Elliston, Director  
Vehicle Titles and Registration Division