



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION
DIVISION OF MOTOR VEHICLES

BEVERLY EAVES PERDUE
GOVERNOR

EUGENE A. CONTI, JR.
SECRETARY

October 6, 2009

Special Memorandum:

To: NC Franchise Dealers
NC Independent Dealers
NC License Plate Agencies
Vehicle Service Personnel
License & Theft Bureau

From: Michael D. Robertson, Commissioner
NC Division of Motor Vehicles

A handwritten signature in blue ink, appearing to read "Michael D. Robertson", written over the printed name of the Commissioner.

Subject: Highway Use Tax Refund Request

The Division of Motor Vehicles is authorized by General Statute 105.187.8 to issue a refund for Highway Use Tax (HUT) under certain conditions when a vehicle is returned:

G.S. 105.187.8 Refund for return of purchased motor vehicle.

When a purchaser of a motor vehicle returns the motor vehicle to the seller of the motor vehicle within 90 days after the purchase and receives a vehicle replacement for the returned vehicle or a refund of the price paid the seller, whether from the seller or the manufacturer of the vehicle, the purchaser may obtain a refund of the privilege tax paid on the certificate of title issued for the returned motor vehicle.

To obtain a refund, the purchaser must apply to the Division for a refund within 30 days after receiving the replacement vehicle or refund of the purchase price. The application must be made on a form prescribed by the Commission and must be supported by documentation from the seller of the returned vehicle. (1989, c. 692, s. 4.1; 1995, c. 390, s. 33.)

Historically, the customer would use form MVR-609 to request the refund. With the recognition that many customers are allowing other parties (dealers, etc.) to collect their refund on their behalf, the department has developed an additional form for situations when the purchaser is not the claimant of the refund.

Effective Wednesday, October 7, 2009, requests for HUT will be submitted on:

- form MVR-609 if the claimant is the purchaser.
- form MVR-609A if the claimant is other than the purchaser.

The noticeable difference in these forms is that the MVR-609A must be notarized (purchasers signature), whereas the MVR-609 does not.

Please print copies of Form 609A as needed.

MR/pw
Attachment