§ 405-g. Refunds. 1. The provisions of section four hundred twenty-eight of this chapter shall not apply to refunds of fees paid in accordance with the provisions of any agreement entered into pursuant to authority granted in section four hundred five of this article.

2. Any fee paid directly to the commissioner for the registration of a vehicle for operation within this state under the provisions of this article which is to be paid into the general fund pursuant to section four hundred five-f of this article shall be refunded, less the sum of five dollars, provided that the commissioner is satisfied that the registration has not been used and all number plates, cab cards, and other documents have been surrendered to the commissioner within two months after the date the fee was paid or the beginning of the registration period for which the registration was issued, whichever comes later and application therefor is filed with the commissioner within the period of validity for which such registration was issued.

3. Any fee paid to any other jurisdiction on behalf of this state for operation of a vehicle within this state which has been forwarded to the commissioner by that jurisdiction shall be refunded less the sum of five dollars provided the jurisdiction which collected the fee has refunded to the applicant any fee collected by that jurisdiction on its behalf and any number plate, cab card or other document affecting operation in this state has been surrendered to such jurisdiction and the commissioner is satisfied that any such plate, cab card or other document has not been used within this state and an application for refund is made within the period of validity for which such registration was issued.

4. Where a refund of any part of a registration fee is made pursuant to the foregoing provisions of this section, the registration shall thereupon be automatically cancelled.

5. No fee paid for a trip permit for a cab card or for a number plate or plates shall be refunded.

6. Money paid for fees in conjunction with an application for

registration under this article in excess of the amounts required by law may be refunded subject to approval of the commissioner provided application therefor is filed with the commissioner within one year after the date the fee was paid or on or before the expiration of the registration for which such fee was paid or within one year after issuance of an audit report indicating such excess payment whichever occurs later.