§ 428. Refunds. 1. Any fee paid for the registration of a vehicle under the provisions of this chapter shall be refunded, less the sum of one dollar, provided that the commissioner and the state comptroller are satisfied that the registration has not been used and the number plates and sticker 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.

1-a. Notwithstanding the provisions of subdivision one of this section, if a registration is issued for a period of not less than two years pursuant to paragraph c of subdivision five of section four hundred one of this chapter, the registration fee paid for the period commencing after the first twelve month period of such registration shall be refunded less the sum of one dollar provided the number plates are surrendered to the commissioner before the end of the first twelve month period of such registration and application therefor is filed with the commissioner within two months from the expiration of the first twelve month period of such registration.

1-b. The commissioner is directed to make public notification that registration fees shall be refunded and to send by first class mail a written notice and an application for refund of any registration fees to any person entitled to a registration fee refund according to subdivision one-a of this section that has been unable to obtain a registration fee refund during the period commencing September first, nineteen hundred ninety-seven and ending June thirtieth, nineteen hundred ninety-eight. Such written notice shall advise such person that a registration fee shall be refunded after an application for refund is filed with the commissioner. Such public notification shall be made through such newspapers throughout all regions of the state as may be designated by the commissioner.

No application for a refund of registration fees shall be denied because of the failure to file an application therefor within two months of the expiration date of the first twelve month period of such

registration if such registration was surrendered between September first, nineteen hundred ninety-seven and June thirtieth, nineteen hundred ninety-eight and the applicant therefor has not received credit for such registration fees pursuant to section four hundred twenty of the vehicle and traffic law.

2. Upon the surrender to the commissioner of the number plates or plate issued for a vehicle registered under the provisions of this chapter and the furnishing of proof satisfactory to the commissioner and the state comptroller that the owner of the vehicle entered the armed forces of the United States after such vehicle was registered, and that the registration of such vehicle is in full effect, there shall be refunded to such owner, or to such person as he shall designate in writing, a sum equal to as many twelfths of the fee paid for the registration of the vehicle as there are full calendar months in the registration year following the date of the receipt of the number plates or plate, less the sum of one dollar.

3. 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.

4. The application fee accompanying an accepted application for a driver's license shall in no case be refunded.

5. Money paid for fees in excess of the amounts required by law may be refunded subject to approval of the commissioner and the state comptroller, provided application therefor is filed with the commissioner within one year after the date the fee was paid or, with respect to fees paid for a registration, on or before the expiration of the registration for which such fee was paid, whichever occurs later.