



682418

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/27/2023	.	
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The Committee on Transportation (Wright) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (d) is added to subsection (1) of
section 212.17, Florida Statutes, to read:

212.17 Tax credits or refunds.—

(1)

(d) A motor vehicle dealer who rescinds, cancels, or
revokes a sale or an application for a certificate of title



11 pursuant to s. 319.255 shall be reimbursed, in the manner
12 prescribed by the department, for the amount of tax collected or
13 charged by the motor vehicle dealer for such sale or
14 application.

15 Section 2. Section 319.255, Florida Statutes, is created to
16 read:

17 319.255 Rescission or cancellation of motor vehicle sale.-

18 (1) A motor vehicle dealer, a motor vehicle purchaser, and
19 any person claiming a lien on a motor vehicle may rescind or
20 cancel a motor vehicle sale before an application for a
21 certificate of title is submitted. An agreement among the
22 parties subject to the rescinded or canceled sale invalidates
23 any subsequent requirements imposed upon the motor vehicle
24 dealer to submit an application or remit any fees or taxes if
25 all fees, taxes, and other moneys associated with the rescinded
26 or canceled sale are returned to the rightful parties. The
27 parties are not required to report the rescinded or canceled
28 sale to the department. A motor vehicle dealer may obtain a
29 duplicate certificate of origin or a duplicate certificate of
30 title or obtain a new certificate of title in accordance with
31 subsection (2).

32 (2) The department must rescind, cancel, or revoke an
33 application for a certificate of title or a title that has been
34 issued if, within 60 days after the sale of a motor vehicle, a
35 notarized affidavit signed by the motor vehicle dealer, the
36 motor vehicle purchaser, and any person claiming a lien on the
37 motor vehicle is executed on a form prescribed by the department
38 stating that the motor vehicle dealer, the motor vehicle
39 purchaser, and any person claiming a lien on the motor vehicle



682418

40 have rescinded or canceled the sale of the motor vehicle and
41 that all moneys associated with the transfer of the motor
42 vehicle have been or will be returned to the relevant parties.

43 (a) Fees paid to the department, less fees paid in
44 accordance with s. 319.32, must be returned to the motor vehicle
45 dealer. If no fees have been paid to the department, the motor
46 vehicle dealer must pay the fee required by s. 319.32.

47 (b) Sales taxes refunded or credited to the motor vehicle
48 purchaser must be refunded or credited to the motor vehicle
49 dealer in the manner prescribed by the Department of Revenue.

50 (c) If a certificate of title has been issued, the motor
51 vehicle dealer must obtain and surrender the certificate of
52 title to the department or certify that the certificate of title
53 has been lost or destroyed or will be obtained and destroyed
54 upon receipt.

55 (d) The affidavit stating that the motor vehicle sale has
56 been rescinded or canceled must be filed no later than 30 days
57 after the date of the affidavit's execution by the motor vehicle
58 dealer, the motor vehicle purchaser, and any person claiming a
59 lien on the motor vehicle, whichever date is latest.

60 (e) The department shall process the affidavit within 7
61 days after receipt and issue a certificate of title to the motor
62 vehicle dealer reflecting the name of the motor vehicle dealer
63 and the odometer reading reflected on the most recent assignment
64 before the rescinded, canceled, or revoked sale.

65 (f) A motor vehicle dealer may not offer a motor vehicle
66 subject to this subsection for retail sale until the motor
67 vehicle dealer has received a certificate of title from the
68 department.



682418

69 (3) A rescission, cancellation, or revocation of sale under
70 this section does not negate the fact that the motor vehicle has
71 been the subject of a previous retail sale.

72 Section 3. This act shall take effect July 1, 2023.

73

74 ===== T I T L E A M E N D M E N T =====

75 And the title is amended as follows:

76 Delete everything before the enacting clause
77 and insert:

78 A bill to be entitled
79 An act relating to rescission or cancellation of a
80 motor vehicle sale; amending s. 212.17, F.S.;
81 requiring a motor vehicle dealer who rescinds,
82 cancels, or revokes a sale or an application for a
83 certificate of title to be reimbursed by the
84 Department of Revenue for the amount of tax collected
85 or charged for such sale or application; creating s.
86 319.255, F.S.; authorizing a motor vehicle dealer, a
87 motor vehicle purchaser, and any person claiming a
88 lien on a motor vehicle to rescind or cancel a motor
89 vehicle sale before an application for a certificate
90 of title is submitted; providing for invalidation of
91 certain subsequent requirements imposed on a motor
92 vehicle dealer under certain circumstances;
93 authorizing the motor vehicle dealer to obtain a
94 duplicate certificate of origin, duplicate certificate
95 of title, or new certificate of title; requiring the
96 Department of Highway Safety and Motor Vehicles to
97 rescind, cancel, or revoke an application for a



682418

98 certificate of title or an issued certificate of title
99 after execution of a certain affidavit; providing
100 requirements for the return or payment of certain fees
101 and sales taxes; providing for the surrender or
102 destruction of a certificate of title; providing
103 requirements for filing and processing the affidavit;
104 prohibiting a motor vehicle dealer from offering for
105 retail sale a motor vehicle the sale of which has been
106 rescinded or canceled until receipt of a certificate
107 of title from the department; providing construction;
108 providing an effective date.