

1 A bill to be entitled
2 An act relating to rescission or cancellation of a
3 motor vehicle sale; amending s. 212.17, F.S.;
4 requiring a motor vehicle dealer who rescinds,
5 cancels, or revokes a sale or application for a
6 certificate of title to be reimbursed by the
7 Department of Revenue for the amount of tax collected
8 or charged for such sale or application; creating s.
9 319.255, F.S.; authorizing a motor vehicle dealer, a
10 motor vehicle purchaser, and any person claiming a
11 lien on a motor vehicle to rescind or cancel a motor
12 vehicle sale before an application for a certificate
13 of title is submitted; providing for invalidation of
14 certain subsequent requirements imposed on a motor
15 vehicle dealer under certain circumstances;
16 authorizing the motor vehicle dealer to obtain a
17 duplicate certificate of origin, duplicate certificate
18 of title, or new certificate of title; requiring the
19 Department of Highway Safety and Motor Vehicles to
20 rescind, cancel, or revoke an application for a
21 certificate of title or an issued certificate of title
22 after execution of a certain affidavit; providing
23 requirements for the return or payment of certain fees
24 and sales taxes; providing for the surrender or
25 destruction of a certificate of title; providing

26 requirements for filing and processing the affidavit;
 27 prohibiting a motor vehicle dealer from offering for
 28 retail sale a motor vehicle the sale of which has been
 29 rescinded or canceled until receipt of a certificate
 30 of title from the department; providing construction;
 31 providing an effective date.

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33 Be It Enacted by the Legislature of the State of Florida:

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

37 212.17 Tax credits or refunds.—

38 (1)

39 (d) A motor vehicle dealer who rescinds, cancels, or
 40 revokes a sale or an application for a certificate of title
 41 pursuant to s. 319.255 shall be reimbursed, in the manner
 42 prescribed by the department, for the amount of tax collected or
 43 charged by the motor vehicle dealer for such sale or
 44 application.

45 Section 2. Section 319.255, Florida Statutes, is created
 46 to read:

47 319.255 Rescission or cancellation of motor vehicle sale.—

48 (1) A motor vehicle dealer, a motor vehicle purchaser, and
 49 any person claiming a lien on a motor vehicle may rescind or
 50 cancel a motor vehicle sale before an application for a

51 certificate of title is submitted. An agreement among the
52 parties subject to the rescinded or canceled sale shall
53 invalidate any subsequent requirements imposed upon the motor
54 vehicle dealer to submit an application or remit any fees or
55 taxes if all fees, taxes, and other moneys associated with the
56 rescinded or canceled sale are returned to the rightful parties.
57 The parties are not required to report the rescinded or canceled
58 sale to the department. A motor vehicle dealer may obtain a
59 duplicate certificate of origin or a duplicate certificate of
60 title or obtain a new certificate of title in accordance with
61 subsection (2).

62 (2) The department shall rescind, cancel, or revoke an
63 application for a certificate of title or a title that has been
64 issued if, within 60 days after the sale of a motor vehicle, a
65 notarized affidavit signed by the motor vehicle dealer, the
66 motor vehicle purchaser, and any person claiming a lien on the
67 motor vehicle is executed on a form prescribed by the department
68 stating that the motor vehicle dealer, the motor vehicle
69 purchaser, and any person claiming a lien on the motor vehicle
70 have rescinded or canceled the sale of the motor vehicle and
71 that all moneys associated with the transfer of the motor
72 vehicle have been or will be returned to the relevant parties.

73 (a) Fees paid to the department, less fees paid in
74 accordance with s. 319.32, shall be returned to the motor
75 vehicle dealer. If no fees have been paid to the department, the

76 motor vehicle dealer shall pay the fee required by s. 319.32.

77 (b) Sales taxes refunded or credited to the motor vehicle
 78 purchaser shall be refunded or credited to the motor vehicle
 79 dealer in the manner prescribed by the Department of Revenue.

80 (c) If a certificate of title has been issued, the motor
 81 vehicle dealer must obtain and surrender the certificate of
 82 title to the department or certify that the certificate of title
 83 has been lost or destroyed or will be obtained and destroyed
 84 upon receipt.

85 (d) The affidavit must be filed no later than 30 days
 86 after the date of execution of the affidavit by the motor
 87 vehicle dealer, the motor vehicle purchaser, or any person
 88 claiming a lien on the motor vehicle, whichever date is latest.

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

94 (f) A motor vehicle dealer may not offer a motor vehicle
 95 subject to this subsection for retail sale until the motor
 96 vehicle dealer has received a certificate of title from the
 97 department.

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

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2023

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