

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 that a motor vehicle dealer be reimbursed in  
5           a specified manner under certain circumstances for tax  
6           collected or charged by the motor vehicle dealer for a  
7           motor vehicle sale or for an application for a  
8           certificate of title; creating s. 319.255, F.S.;  
9           authorizing a motor vehicle dealer, a motor vehicle  
10          purchaser, and any person claiming a lien on a motor  
11          vehicle, by written concurrence of all parties signed  
12          by specified persons, to rescind or cancel a motor  
13          vehicle sale before an application for a certificate  
14          of title is submitted; providing for invalidation of  
15          certain subsequent requirements imposed on a motor  
16          vehicle dealer under certain circumstances;  
17          authorizing the motor vehicle dealer to obtain a  
18          duplicate certificate of origin, duplicate certificate  
19          of title, or new certificate of title; requiring the  
20          Department of Highway Safety and Motor Vehicles to  
21          rescind, cancel, or revoke an application for a  
22          certificate of title or an issued certificate of title  
23          after execution of a certain affidavit; providing  
24          requirements for the return or payment of certain fees  
25          and sales taxes; providing for the surrender or

26 |       destruction of a certificate of title; providing  
 27 |       requirements for filing and processing the affidavit;  
 28 |       prohibiting a motor vehicle dealer from offering for  
 29 |       retail sale a motor vehicle the sale of which has been  
 30 |       rescinded or canceled until receipt of a certificate  
 31 |       of title from the department; providing construction;  
 32 |       providing an effective date.  
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34 | Be It Enacted by the Legislature of the State of Florida:  
 35 |

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

38 |       212.17 Tax credits or refunds.—

39 |       (1)

40 |       (d) If, pursuant to s. 319.255, a motor vehicle sale is  
 41 | rescinded or canceled and the application for a certificate of  
 42 | title is rescinded, canceled, or revoked, the motor vehicle  
 43 | dealer must be reimbursed, in a manner prescribed by the  
 44 | department, the amount of tax collected or charged by the motor  
 45 | vehicle dealer for the sale or application, so long as the motor  
 46 | vehicle dealer has returned to the motor vehicle purchaser the  
 47 | amount of such tax collected or charged.

48 |       Section 2. Section 319.255, Florida Statutes, is created  
 49 | to read:

50 |       319.255 Rescission or cancellation of motor vehicle sale.—

51       (1) A motor vehicle dealer, a motor vehicle purchaser, and  
52 any person claiming a lien on a motor vehicle, by written  
53 concurrence of all parties signed by each person or by an  
54 authorized representative thereof, may rescind or cancel a motor  
55 vehicle sale before an application for a certificate of title is  
56 submitted. The written concurrence among the parties to rescind  
57 or cancel the sale shall invalidate any subsequent requirements  
58 imposed upon the motor vehicle dealer to submit an application  
59 or remit any fees or taxes if all fees, taxes, and other moneys  
60 associated with the rescinded or canceled sale are returned to  
61 the rightful parties. A motor vehicle dealer may obtain a  
62 duplicate certificate of origin or a duplicate certificate of  
63 title or obtain a new certificate of title in accordance with  
64 subsection (2).

65       (2) The department shall rescind, cancel, or revoke an  
66 application for a certificate of title or a title that has been  
67 issued if, within 60 days after the sale of a motor vehicle, a  
68 notarized affidavit signed by the motor vehicle dealer, the  
69 motor vehicle purchaser, and any person claiming a lien on the  
70 motor vehicle, or an authorized representative of each such  
71 person, is executed on a form prescribed by the department  
72 stating that the motor vehicle dealer, the motor vehicle  
73 purchaser, and any person claiming a lien on the motor vehicle  
74 have rescinded or canceled the sale of the motor vehicle and  
75 that all moneys associated with the transfer of the motor

76 vehicle have been or will be returned to the relevant parties.

77 (a) Fees paid to the department, less fees paid in  
78 accordance with s. 319.32, shall be returned to the motor  
79 vehicle dealer. If no fees have been paid to the department, the  
80 motor vehicle dealer shall pay the fee required by s. 319.32.

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

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

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

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

98 (f) A motor vehicle dealer may not offer a motor vehicle  
99 subject to this subsection for retail sale until the motor  
100 vehicle dealer has received a certificate of title from the

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101 | department.

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

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