

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 30 | rescinded or canceled until receipt of a certificate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 applicability;
 32 | providing an effective date.

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34 | Be It Enacted by the Legislature of the State of Florida:

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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 41 | rescinded or canceled and the application for a certificate of
 42 | title is rescinded, canceled, or revoked, the motor vehicle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 used motor vehicle

51 sale.-

52 (1) An authorized representative of a motor vehicle
53 dealer, a motor vehicle purchaser, and any person claiming a
54 lien on a motor vehicle, by written concurrence signed by all
55 such parties, may rescind or cancel a motor vehicle sale before
56 an application for a certificate of title is submitted. The
57 written concurrence among the parties to rescind or cancel the
58 sale shall invalidate any subsequent requirements imposed upon
59 the motor vehicle dealer to submit an application or remit any
60 fees or taxes if all fees, taxes, and other moneys associated
61 with the rescinded or canceled sale are returned to the rightful
62 parties. A motor vehicle dealer may obtain a duplicate
63 certificate of origin or a duplicate certificate of title or
64 obtain a new certificate of title in accordance with subsection
65 (2).

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74 lien on the motor vehicle have rescinded or canceled the sale of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

76 transfer of the motor vehicle have been or will be returned to
77 the relevant parties.

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

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

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

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

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

99 (3) This section applies only to the sale or subsequent
100 rescission, cancellation, or revocation of sale of a used motor

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101 | vehicle as defined in s. 319.001.

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