

Florida

Department of Highway Safety and Motor Vehicles

Division of Motorist Services

PROCEDURE	SUBJECT:
RS-11	COLLECTING BACK TAX
DESCRIPTION AND USE:	
<p>THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST TAX COLLECTOR EMPLOYEES, LICENSE PLATE AGENCY EMPLOYEES, AND THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES FOR ASSESSMENT AND COLLECTION OF BACK TAX IN INSTANCES WHERE TAX WAS DUE BUT NOT PAID BY A REGISTERED OWNER.</p>	
<p>I. PROVISIONS OF LAW:</p> <p style="padding-left: 40px;">Section 320.18, Florida Statutes, provides that the department may withhold the registration of any motor vehicle or mobile home if the owner has failed to register it under the provisions of law for any previous period or periods for which the registration should have been made in this state, until the tax for such period or periods is paid.</p> <p>II. ASSESSING BACK TAX:</p> <p style="padding-left: 40px;">Back tax shall be assessed based on one of the following:</p> <p style="padding-left: 80px;">A. Initial registration:</p> <p style="padding-left: 120px;">License tax is due from the date of purchase, as shown on the proof of ownership being transferred to the new owner.</p> <p style="padding-left: 80px;">NOTE: Taxes will only be assessed to a new owner from the date of purchase. If the previous owner is subject to back taxes, these will not be assessed to the new owner. County license plate agencies are authorized and encouraged to collect back tax from the previous owner, but are not authorized to withhold registration from the new owner.</p> <p style="padding-left: 120px;"><u>Each year the Department provides a data file of back taxes, which includes the current tax year in addition to the previous five years, to tax collector offices.</u></p> <p style="padding-left: 80px;">B. Renewal transaction:</p> <p style="padding-left: 120px;">License tax is due from the date the last registration expired in the owner's name.</p> <p>III. EXEMPTION FROM PAYMENT OF BACK TAX:</p> <p style="padding-left: 40px;">The owner of a motor vehicle, except a mobile home, a travel trailer or park trailer registered as a mobile home, shall be exempt from the payment of back tax for any period or periods upon submitting to the county license plate agency, a notarized or perjury clause affidavit stating that such motor vehicle was continuously maintained in dead storage and was not operated at any time during the registration period or periods for which exemption is being claimed.</p>	
<i>Revision(s) to this procedure: Added another sentence to note regarding data file of back taxes provided to tax collector offices</i>	
EFFECTIVE DATE	REVISION DATE
Immediately	10/14/14