

Motor Vehicle Procedure Manual
Registration
Collecting Back Tax

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Legal Authority

[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.

Description and Use

This procedure provides information and instructions to assist employees of the Tax Collector, License Plate Agent, and the Department of Highway Safety and Motor Vehicles (FLHSMV) in the assessment and collection of back tax in instances where tax was due but not paid by a registered owner.

Assessing Back Tax

Back tax shall be assessed based on one of the following:

- A. Initial registration:

License tax is due from the date of purchase, as shown on the proof of ownership being transferred to the new owner.

Tax will only be assessed to a new owner from the date of purchase. If the previous owner is subject to back tax, these will not be assessed to the new

B. Renewal transaction:

License tax is due from the date the last registration expired in the owner's name.

Exemption From Payment Of Back Tax

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 storage for the entire period and has not been removed from storage for any reason. It was not operated at any time during the registration period or periods for which exemption is being claimed.

Revision(s)

5/25/22: Statutory review no changes made

5/04/18: Statutory review and added links.

10/14/14: Added another sentence to note regarding data file of back taxes provided to tax collector Offices.