Legal Authority

Section 215.26 (2), Florida Statutes, provides that an applicant must apply for a refund within 3 years after the right to the refund has accrued or else the right is barred.

Section 320.072 (3), Florida Statutes, authorizes a refund to anyone who, within 3 months of paying the initial registration fee, sells, transfers or otherwise disposes of a motor vehicle as defined in section 320.08(2), (3), or (9)(c) or (d). A person requesting a refund must present proof of having paid the fee pursuant to subsection (1) and must surrender the license plate of the disposed-of vehicle.

Section 320.15 (2), Florida Statutes, provides that a motor vehicle registrant who renewed a motor vehicle registration during the advance renewal period pursuant to s. 320.071, F.S., and surrenders the license plate for the vehicle before the end of the renewal period, (for a natural person, at midnight on the owner’s birthday) may apply for a refund of license taxes assessed in s. 320.08, Florida Statutes.

Section 320.01(19)(a), Florida Statutes, “Registration period” means a period of 12 months or 24 months during which a motor vehicle or mobile home registration is valid.

Section 320.01(19)(b) Florida Statutes, “Extended registration period” means a period of 24 months during which a motor vehicle or mobile home registration is valid.

Section 320.055, Florida Statutes, provides registration periods; renewal periods.

Section 320.055(1)(a), Florida Statutes, states that for a motor vehicle subject to registration under s. 320.08(1), (2), (3), (4)(a) or (b), (5)(b), (c), (d), or (f), (6)(a), (7), (8), (9), or (10) and owned by a natural person, the registration period begins the first day of the birth month of the owner

Revision Date: 09/15/2021
Effective Date: Immediately
and ends the last day of the month immediately preceding the owner’s birth month in the succeeding year. If such vehicle is registered in the name of more than one person, the birth month of the person whose name first appears on the registration shall be used to determine the registration period. For a vehicle subject to this registration period, the renewal period is the 30-day period ending at midnight on the vehicle owner’s date of birth.

Description and Use

This procedure provides information and instructions to assist employees of the Tax Collector, License Plate Agent and the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) for the refund of fees for license plates, decals and initial registrations.

Refunds

A. The license tax paid on a motor vehicle, vessel, or mobile home may be refunded only if one of the following circumstances applies:

1. The license plate or vessel/mobile home decal has been surrendered to the tax collector, license plate agency or the department before the effective date of registration.

Example: The registrant’s birthday is 10-15-12. The registrant renews the registration early during the advance renewal period on 08-01-12. The registrant surrenders the license plate on 10-05-12, prior to the end of the renewal period, which is midnight on the registrant’s birthday. In this instance, the registrant would be due a refund less any applicable service fees.

In the above example, if the owner renewed the vehicle for a two-year period, the full two-year fees, less any applicable service fees, would be refunded.

2. Two registrations were issued on the same motor vehicle, mobile home or vessel during the same registration period.

Example: A mobile home decal was purchased 12-31-17 for the registration year ending 2018. On 03-08-18 the mobile home owner presented documentation (DR-402) processed by the county property appraiser’s office that showed the mobile home was declared real property for the year 2018 and purchased a Real Property Decal. The registrant would be due a full refund on the mobile home (MH) decal, less any applicable service fees.

3. A refund of the Initial Registration Fee may be granted to the owner of a motor vehicle who, within 3 months of paying the fee, sells, transfers or otherwise disposes of a motor vehicle registered in their name and surrenders the license plate of the disposed vehicle.
Example: The Initial Registration Fee was paid on 07-12-17, and the motor vehicle was sold on 08-15-17.

4. An error was made when the registration transaction was originally processed causing incorrect fees to be charged or an incorrect motor vehicle to be renewed.

5. A new license plate and decal was issued when a current license plate was available for transfer.

   Example: Customer purchased a new vehicle and was charged for new plate and decal when the customer had a plate in FRVIS available for transfer.

B. When a customer qualifies for a refund as outlined in Section II, the following is required:

   1. Form HSMV 83363, Application for License Plate/Vessel Registration or Decal Refund, properly completed and submitted to:

      Bureau of Accounting
      Refund Section, MS# 63
      2900 Apalachee Parkway
      Tallahassee, Florida 32399-0624

   2. The license plate and/or decal and registration must be submitted with the application. If the license plate and/or decal and registration have been surrendered to a tax collector's office or license plate agency, Section IV. Tax Collector Use Only, must be completed on form HSMV 83363.

C. When applying for a refund of the Initial Registration Fee, the following is required:

   1. Form HSMV 83363, properly completed and submitted to:

      Bureau of Accounting
      Refund Section, MS# 63
      2900 Apalachee Parkway
      Tallahassee, Florida 32399-0624

   2. A copy of the motor vehicle registration, MVR Report or FRVIS screen print indicating the Initial Registration Fee was paid.

   3. A bill of sale or a copy of the front and back of title indicating the motor vehicle has been transferred. The bill of sale must contain a complete description of the motor vehicle to include the vehicle identification number, year, make, color, selling price and signatures of the seller and purchaser.
4. The license plate and registration of the vehicle being disposed of must be submitted with the application. If the license plate and registration have been surrendered to a tax collector’s office or license plate agency, Section IV. Tax Collector Use Only, must be completed on form HSMV 83363.

**Miscellaneous**

A. If a license plate is surrendered after the **end of the renewal period (for a natural person, at midnight on the owner’s birthday)**, the owner is not entitled to a refund. However, if a replacement vehicle is purchased **before** the expiration date of the surrendered plate, the owner may replace the plate and transfer it to the newly acquired vehicle, **registration credit will be given for the remaining months.**

B. If the license plate/decal is submitted for cancellation, the original application for refund, signed by the owner, may be scanned and submitted via email by tax collector personnel to mvrefunds@flhsmv.gov. All required documents must be included with the application.

C. When a license plate/decal is surrendered to a tax collector or license plate agency, FRVIS must be updated to reflect this. The customer should be provided with the registration showing the license plate was surrendered. (Refer to RS-43 for additional information.)

D. If a customer does a biennial registration and surrenders the plate after the effective date of the registration (midnight of owner’s birthday), and states they want to be refunded for unused time of the registration, no refund can be issued. There are no provisions for prorated refunds.

**Revision(s) to Procedure**

**Statutory review added Statutes 320.01(19)(a), 320.01(19)(b), 320.055 and 320.055(1)(a).**

10/18/18: Statutory review, added links to Statutes, Historical Revisions section, Added bullet #5 in Section IIA Refunds, and bullet D in Section III MISCELLANEOUS.

10/4/12: Added new statute information, revised Section II A. 1 Example and Misc. item A with renewal period/refund information, and updated Bureau name for refunds.