



Florida Department of Revenue  
Tax Information Publication

**TIP**

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## Documentary Stamp Tax Certificate of Title and Assignment of Successful Bid

Section 201.02(1)(a), Florida Statutes (F.S.), imposes tax on documents that transfer an interest in Florida real property. The tax is based on the consideration for the transfer. Consideration includes, but is not limited to: money paid or to be paid, the discharge of indebtedness, the exchange of property, and the balance of any mortgage encumbering the property at the time of the transfer.

Section 201.02(9), F.S., states that documentary stamp tax applies to a certificate of title issued by the clerk of court under s. 45.031(5) in a judicial sale of real property under an order or final judgment in a foreclosure proceeding. The tax is based on the highest and best bid.

Occasionally a successful bid under a foreclosure is assigned to another person. Under Rule 12B-4.013(25), Florida Administrative Code, (F.A.C.), the assignment is also subject to documentary stamp tax. The tax is based on the consideration for the transfer.

When there is an assignment of successful bid and a certificate of title, documentary stamp tax is due on both.

**References: Subsection 201.02(9), Florida Statutes; Rule 12B-4.013(25), Florida Administrative Code**

### FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

Read more about documentary stamp tax at [www.myflorida.com/dor/taxes/doc\\_stamp.html](http://www.myflorida.com/dor/taxes/doc_stamp.html)

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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