

**168.022 MANDATORY TAX REFUND DUE TO LEMON LAW.**

Subdivision 1. **Entitlement to refund.** If a manufacturer of motor vehicles is required by section 325F.665, subdivision 3, to refund the tax imposed by this chapter, the tax shall be refunded to the manufacturer as provided in this section.

Subd. 2. **Amount of refund.** The amount of the refund shall be the tax paid by the purchaser pursuant to this chapter less 1/12 of the annual tax for the vehicle for each calendar month or fraction of a calendar month between the date of registration and the date the purchase price is refunded.

Subd. 3. **Application.** The refund shall be paid to the manufacturer upon written application to the registrar of motor vehicles with proof of compliance with this section as the registrar may require.

Subd. 4. **Payment out of highway user fund.** Payment of any refund pursuant to this section shall be made out of the highway user tax distribution fund and the amounts necessary to pay the refunds are appropriated out of that fund.

**History:** 1983 c 342 art 20 s 1; 1999 c 86 art 1 s 38