168A.101 CANCELLATION OF MOTOR VEHICLE SALE.

Subdivision 1. **Required documentation.** If the parties cancel a purchase of a motor vehicle after the transfer of interest, they must submit within 90 days of the original purchase date the following items:

(1) a written claim for refund;

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- (2) an affidavit correcting ownership signed by the parties; and
- (3) the outstanding certificate of title, if available, with proper assignment.
- Subd. 2. **Refunds.** A party may be eligible for a refund of taxes paid pursuant to chapter 297B only if the items indicated in subdivision 1 are submitted within the 90-day time frame unless otherwise provided by law. No other taxes or fees paid may be refunded due to the cancellation of a motor vehicle sale.

History: 1Sp2001 c 8 art 2 s 38; 2008 c 287 art 1 s 29