297B.031 TAX REFUND.

If a manufacturer of motor vehicles is required by a court order under section 325F.665 or a decision of an informal dispute settlement mechanism as defined in section 325F.665, or a dealer or lessor of motor vehicles is required by section 325F.662, to pay the consumer the tax imposed by this chapter, a portion of the tax so paid must be refunded to the manufacturer, dealer, or lessor. The amount of the refund is the tax paid by the purchaser less an amount equal to the tax paid multiplied by a fraction, the denominator of which is the purchase price of the vehicle and the numerator of which is the allowance deducted from the refund for the consumer's use of the vehicle. The refund must be paid to the manufacturer, dealer, or lessor only upon filing of a written application, in a form and providing information as prescribed by the commissioner. Payment of a refund pursuant to this section must be made out of the general and highway user funds in the same proportion provided for deposit of tax proceeds for the fiscal year pursuant to section 297B.09, subdivision 1. The amounts necessary to pay the refunds are appropriated out of the respective funds.

History: *1983 c 342 art 6 s 11; 1987 c 268 art 4 s 22; 1988 c 634 s 10*