

2630.1200 RETURN TO DEALER.

Return to dealer:

A. In the case of a person who returns a banned toy that was sold at retail by a dealer, if the person who purchased it from the dealer returns it to the dealer and provides proof of retail purchase price, that dealer shall refund the retail purchase price and shall reimburse the buyer for any reasonable and necessary transportation charges incurred in its return.

B. In the case of a person who returns a banned toy that was sold at retail by a dealer, if the person who purchased it from the dealer returns it to the dealer and does not provide proof of retail purchase price, the dealer shall refund the person the average retail purchase price charged for such toy during the 12-month period preceding the posting of public notice as required in this chapter. If the dealer is unable to establish the average retail purchase price charged for such a toy, the dealer shall refund the price last paid for the toy.

C. Any dealer who makes reimbursement pursuant to item B shall, upon request from the commissioner or an employee of the commissioner, furnish the commissioner with any information and records used to determine the average retail price described in item B. Such information and records shall be available for a period of 12 months.

D. Refunds of sales and use taxes shall be governed by Minnesota Statutes and the rules of the Minnesota Department of Revenue relating to the sales and use tax.

Statutory Authority: *MS s 325F.11*

History: *17 SR 1279; L 1983 c 289 s 114*

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