

# HOUSE RESEARCH

## Bill Summary

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**Version:** As introduced

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**Subject:** All-Terrain Vehicle Motor Fuel

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This bill raises the portion of motor fuel use attributed to all-terrain vehicles from 0.15 percent to 0.27 percent. Currently, proceeds from the tax on motor fuels are deposited in the highway user tax distribution fund, except for amounts attributed to non-highway uses (such as fuel for motorboats, snowmobiles, off-road vehicles, and all-terrain vehicles, as well as aviation fuel). The tax amount attributed to all-terrain vehicles goes into the all-terrain vehicle account in the natural resources fund. The 0.27 percent attributed to all-terrain vehicle use is based on a 2006 study.