

**§1820. Tax on rental of all-terrain vehicles**

By the 20th day of each month beginning January 1, 2022 and ending July 20, 2022, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this Part on the rental of all-terrain vehicles as defined in Title 12, section 13001, subsection 3. When notified by the assessor, the State Controller shall transfer 90% of that amount to the ATV Recreational Management Fund established in Title 12, section 1893, subsection 2 and 10% to the Multimodal Transportation Fund established in Title 23, section 4210-B. [PL 2021, c. 630, Pt. D, §2 (AMD).]

Beginning July 1, 2023 and every July 1st thereafter, the State Controller shall transfer to the ATV Recreational Management Fund established in Title 12, section 1893, subsection 2 an amount, as certified by the State Tax Assessor, that is equivalent to 90% of the revenue from the tax imposed under this Part on the rental of all-terrain vehicles for the first 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5. Beginning on October 1, 2023 and every October 1st thereafter, the State Controller shall transfer to the ATV Recreational Management Fund an amount, as certified by the State Tax Assessor, that is equivalent to 90% of the revenue from the tax imposed under this Part on the rental of all-terrain vehicles for the last 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5. The remaining 10% of the revenue from the tax imposed under this Part on the rental of all-terrain vehicles is transferred to the Multimodal Transportation Fund pursuant to Title 23, section 4210-B, subsection 7-A. The tax amount must be based on actual sales for that fiscal year and may not consider any accruals that may be required by law. [PL 2021, c. 630, Pt. D, §2 (NEW).]

**SECTION HISTORY**

PL 2021, c. 446, §2 (NEW). PL 2021, c. 630, Pt. D, §2 (AMD).

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