

**§2903-D. Distribution of gasoline taxes for nonhighway recreational vehicle programs**

This section establishes the percentage of gasoline taxes that are attributable to snowmobile, all-terrain vehicle and motorboat gasoline purchases and equitably distributes that percentage among the appropriate state agencies for the administration of programs and the enforcement of laws relating to the use of those recreational vehicles. For the purposes of this section, the term "total gasoline tax revenues" means the total excise tax on internal combustion engine fuel sold or used within the State, but not including internal combustion fuel sold for use in the propulsion of aircraft. [PL 2001, c. 693, §7 (NEW); PL 2001, c. 693, §11 (AFF).]

**1. Motorboats.** Of total gasoline tax revenues, 1.4437% is distributed among the following agencies in the following manner:

A. The Commissioner of Marine Resources receives 24.6% for research, development and propagation activities of the Department of Marine Resources. In expending these funds, it is the responsibility of the Commissioner of Marine Resources to select activities and projects that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisheries activities in the State; and [PL 2001, c. 693, §7 (NEW); PL 2001, c. 693, §11 (AFF).]

B. The Boating Facilities Fund, established under Title 12, section 1896, within the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands, receives 75.4% of that amount. [PL 2001, c. 693, §7 (NEW); PL 2001, c. 693, §11 (AFF); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §24 (REV).]  
[PL 2001, c. 693, §7 (NEW); PL 2001, c. 693, §11 (AFF); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §24 (REV).]

**2. Snowmobiles.** Of total gasoline tax revenues, 1.0068% is distributed among the following agencies in the following manner:

A. The Commissioner of Inland Fisheries and Wildlife receives 13.41% of that amount, to be used by the commissioner for the purposes set forth in Title 12, section 1893, subsection 3, section 10206, subsection 2, section 13104, subsections 2 to 10 and section 13105, subsection 1; and [PL 2023, c. 668, §1 (AMD).]

B. The Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands, described in Title 12, section 1893, subsection 3, receives 86.59% of that amount. [PL 2023, c. 668, §1 (AMD).]  
[PL 2023, c. 668, §1 (AMD).]

**3. All-terrain vehicles.** Of total gasoline tax revenues, 0.4593% is distributed among the following agencies in the following manner:

A. The ATV Enforcement Grant and Aid Program established in Title 12, section 10322 receives 16.60% of that amount; and [PL 2023, c. 668, §2 (AMD).]

B. The ATV Recreational Management Fund, established in Title 12, section 1893, subsection 2 receives 83.40% of that amount. [PL 2023, c. 668, §2 (AMD).]  
[PL 2023, c. 668, §2 (AMD).]

The State Tax Assessor shall certify to the State Controller by the 15th day of each month the amounts to be distributed and credited under this section as of the close of the State Controller's records for the previous month. [PL 2019, c. 501, §29 (NEW).]

**SECTION HISTORY**

PL 2001, c. 693, §7 (NEW). PL 2001, c. 693, §11 (AFF). PL 2003, c. 414, §§B66,67 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF). PL 2003, c. 695, §B26 (AMD). PL 2003, c. 695, §C1 (AFF). PL 2005, c. 397, §A49 (AMD). PL 2011, c. 657, Pt. W, §§5, 7 (REV).

PL 2013, c. 405, Pt. A, §24 (REV). PL 2019, c. 452, §14 (AMD). PL 2019, c. 501, §29 (AMD).  
PL 2023, c. 668, §§1, 2 (AMD).

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