

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

On July 1st of each year, 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, as defined in Title 12, section 13001, subsection 3, for the first 6 months of the immediately prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5 and the transfers to the sales tax funds pursuant to section 1815. On October 1st of each year, 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 immediately prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5 and the transfers to the sales tax funds pursuant to section 1815. 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 2023, c. 613, Pt. B, §4 (AMD).]

**SECTION HISTORY**

PL 2021, c. 446, §2 (NEW). PL 2021, c. 630, Pt. D, §2 (AMD). PL 2023, c. 613, Pt. B, §§3, 4 (AMD).

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