

STATE OF UTAH

Fund Information

FINET Name: (DPR) Off-Highway Vehicle Account

FINET Fund: 1156

Legal Name: Off-Highway Vehicle Account

Legal Authorization: UCA 41-22-19, -35, UCA 59-13-201

Earns Interest: Yes No **Earns Interest Authority:** N/A

Revenue Source(s):

1) Registration fees, 2) Motor fuel tax 3) Snowmobile registration fees 4) Snowmobile user fee (out-of-state)

Description:

Funds collected by the Motor Vehicle Division or its agencies which exceed the cost of administration are to be deposited as restricted revenue in an Off-Highway Vehicle account in the General Fund. Funds to be used in the construction, improvement, maintenance, and operation of off-highway facilities. Fund also receives the lesser of 0.3% of Motor Fuel Taxes or \$250,000. (Prior to 1985 fund #651000).

In 1991, the amount was increased to the lessor of 0.5% of Motor Fuel Taxes or \$600,000. The 1999 Legislature (HB35) increased the amount of motor fuel taxes, deposited into this fund, to the lessor of 0.5% or \$850,000.

SB24(1998 Legislature) Authorized the issuance of snowmobile license plates (UCA 41-1a-408(14)(a)). Snowmobile registration fees are to be deposited into this fund and used for the benefit of snowmobile programs (UCA 41-1a-408(14)©(ii)).

An out-of-state snowmobile user fee of \$30 was established by the 1999 Legislature (SB14)(UCA 41-22-35)

HB 059 (2003 GS) Increased the amount of motor fuel taxes, deposited into this fund, to the lessor of 0.5% or \$1,050,000

HB 220 (2004 GS) Provides that \$1.50 of the annual off-highway vehicle registration fee is deposited in the Lands Grant Management Fund for use by SITLA for costs associated with off-highway vehicle use on trust lands. This same bill also requires district and justice courts to allocate a portion of a fine for a violation of the off-highway vehicle provisions to the Division of Parks and Recreation.

HB 63 (2008 GS) Recodified Title 63, impacting the section of code relating to this fund.

HB 179 (2010) Repeals the sunset on the refund of the motor fuel tax revenues that are deposited into the Off-highway Vehicle Account.

SB 15 (2012 GS) Provides that one dollar of each off-highway vehicle registration fee collected under Subsection 41-22-8(1) shall be deposited in the Utah Highway Patrol Aero Bureau Restricted Account created in Section 53-8-303 (a new account created in this bill).

HB 126 (2013 GS) Provides that an owner or operator operating a nonresident off-highway vehicle is exempt from the requirement to obtain an off-highway vehicle user decal and pay the off-highway vehicle user fee if the nonresident off-highway vehicle is used exclusively for the purpose of an off-highway vehicle manufacturer sponsored event within the state.

Fund Balance History:

<u>Fund</u>	<u>Year</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	<u>End Balance</u>
1156	1981	\$19,553	\$134,081	\$0	(\$141,127)	\$12,507
1156	1982	\$12,507	\$146,696	\$0	(\$136,667)	\$22,536
1156	1983	\$22,536	\$166,744	\$0	(\$141,719)	\$47,561
1156	1984	\$47,561	\$185,793	\$0	(\$115,306)	\$118,048
1156	1985	\$118,048	\$206,448	\$0	(\$199,070)	\$125,426
1156	1986	\$125,426	\$214,665	\$0	(\$263,602)	\$76,489

This report presents unofficial, unaudited information that is subject to change.

For audited financial statements, see the State of Utah Comprehensive Annual Financial Report at <http://finance.utah.gov/cafr.html>

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1156	1987	\$76,489	\$215,895	\$0	(\$281,127)	\$11,257
1156	1988	\$11,257	\$582,135	\$0	(\$592,900)	\$492
1156	1989	\$492	\$889,261	\$0	(\$835,100)	\$54,654
1156	1990	\$54,654	\$1,044,231	\$0	(\$1,061,300)	\$37,585
1156	1991	\$37,585	\$1,050,551	\$0	(\$1,086,200)	\$1,936
1156	1992	\$1,936	\$1,195,200	\$0	(\$1,145,700)	\$51,436
1156	1993	\$51,436	\$1,242,713	\$0	(\$988,500)	\$305,650
1156	1994	\$305,650	\$1,282,489	\$0	(\$868,400)	\$719,739
1156	1995	\$719,739	\$1,317,807	\$0	(\$1,173,600)	\$863,946
1156	1996	\$863,946	\$1,400,562	\$0	(\$1,686,853)	\$577,655
1156	1997	\$577,655	\$1,473,787	\$0	(\$1,070,696)	\$980,746
1156	1998	\$980,746	\$1,582,207	\$0	(\$1,443,612)	\$1,119,341
1156	1999	\$1,119,341	\$1,682,282	\$0	(\$1,712,100)	\$1,089,523
1156	2000	\$1,089,523	\$2,148,831	\$0	(\$2,173,000)	\$1,065,354
1156	2001	\$1,065,354	\$2,231,534	\$0	(\$1,823,646)	\$1,473,242
1156	2002	\$1,473,242	\$2,376,952	\$0	(\$1,727,115)	\$2,123,079
1156	2003	\$2,123,079	\$2,478,791	\$0	(\$4,064,149)	\$537,721
1156	2004	\$537,721	\$2,786,153	\$0	(\$2,581,476)	\$742,398
1156	2005	\$742,398	\$3,274,770	\$0	(\$2,374,755)	\$1,642,413
1156	2006	\$1,642,413	\$3,627,451	\$0	(\$3,131,200)	\$2,138,664
1156	2007	\$2,138,664	\$4,537,569	\$0	(\$3,260,500)	\$3,415,733
1156	2008	\$3,415,733	\$4,733,352	\$0	(\$3,780,180)	\$4,368,905
1156	2009	\$4,368,905	\$4,901,594	\$0	(\$5,382,400)	\$3,888,099
1156	2010	\$3,888,099	\$4,802,025	\$0	(\$3,606,424)	\$5,083,700
1156	2011	\$5,083,700	\$4,791,300	\$0	(\$4,964,962)	\$4,910,038
1156	2012	\$4,910,038	\$4,642,068	\$0	(\$3,776,204)	\$5,775,902
1156	2013	\$5,775,902	\$4,759,683	\$0	(\$5,850,088)	\$4,685,497