



LEGISLATIVE
AUDITOR
GENERAL

Heard in the Natural Resources, Agriculture,
and Environment Interim Committee
meeting on 8/19/2026

A Performance Audit of Off-Highway Vehicle Funds: Improving Reporting and Accountability

Natural Resources, Agriculture, and Environment
Interim Committee
August 19, 2026

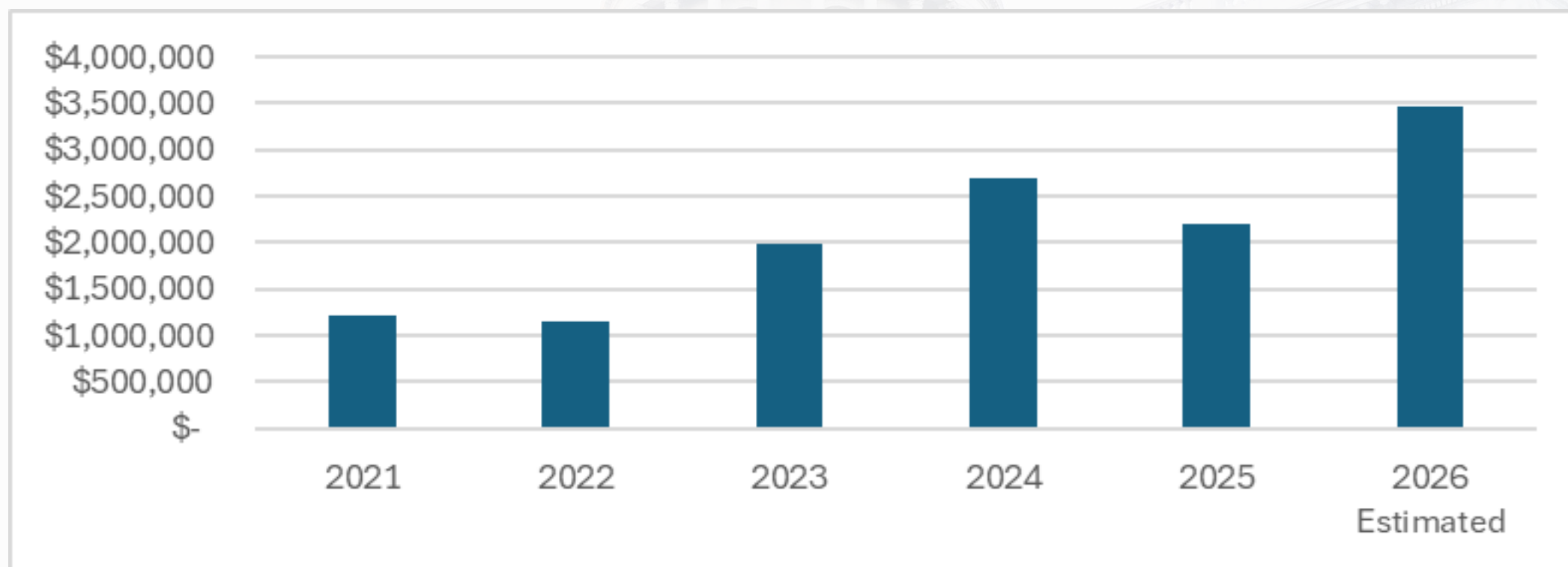


Concern Over Increasing Law Enforcement Costs Prompted This Audit

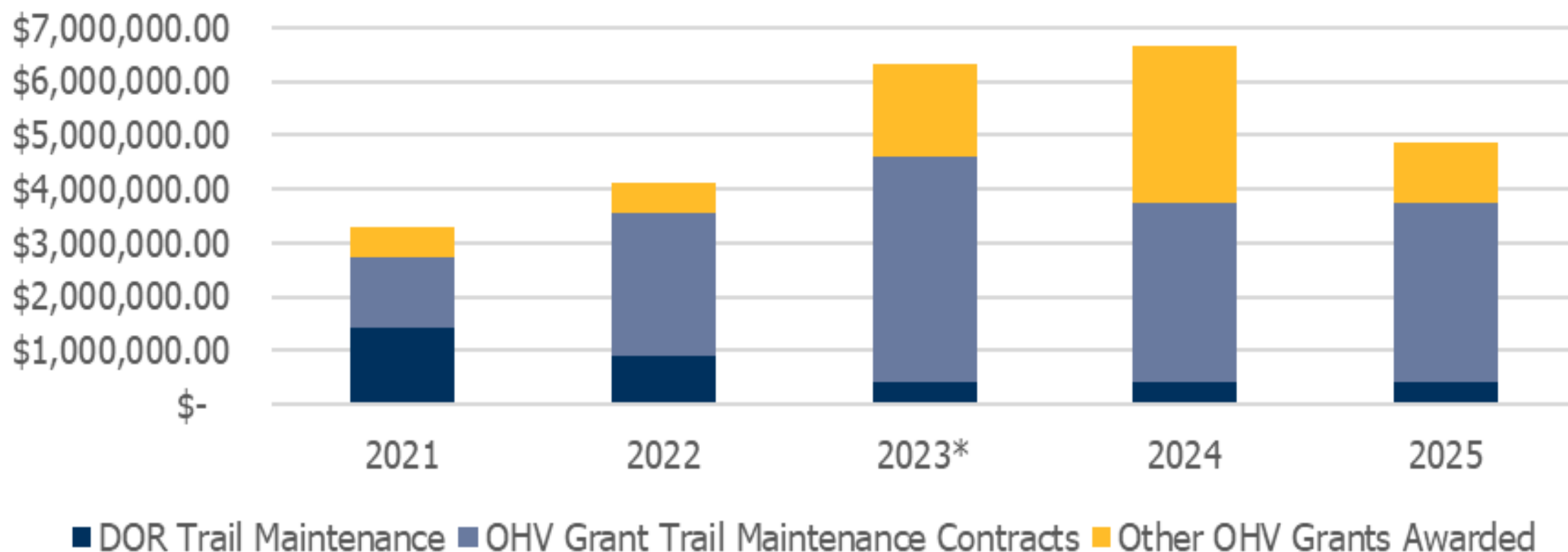




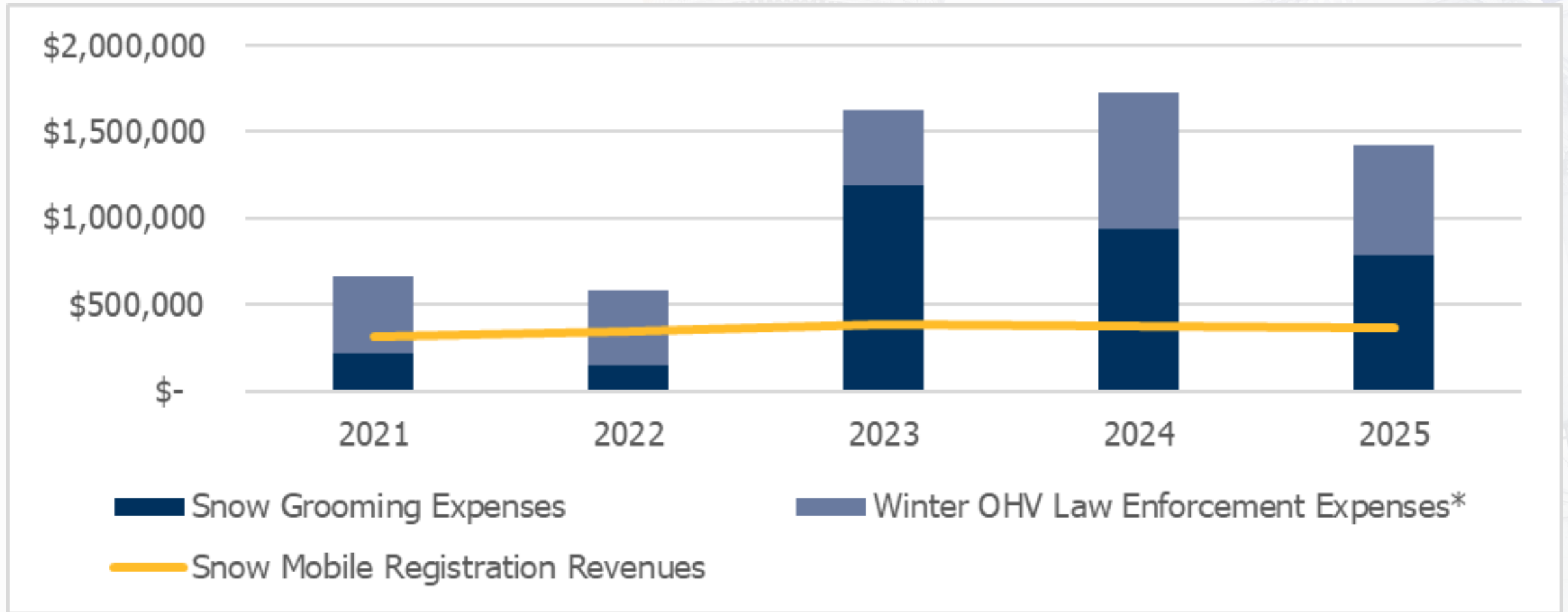
Off-Highway Vehicle Law Enforcement Funding Has Increased by 185% in Recent Years.



Money Spent on Trail Maintenance has Not Decreased



Review of Snowmobile Registration Fees Is a Policy Decision for the Legislature





Other Western States have Higher Snowmobile Registration Fees

State	Resident Fee	Non-resident Fee
Utah	\$26.00	\$30.00
Colorado	51.25	51.25
Idaho	45.50	59.50
Montana	20.00	35.00
Oregon	10.00	7.00
Washington	50.00	
Wyoming	50.00	75.00

Source: Auditor Generated

Utah House Bill 143 (2018)

Off-Highway Vehicle Amendments

Sponsors: Rep. Michael Noel, Sen. Evan Vickers
Passed: March 21, 2018, Effective: January 1, 2019

Purpose:

- Modify OHV Fee Structure
- Increase registration fees going to OHV Restricted Account
- Reduce property tax assessments

Impact:

- More funding direct to trails
- Support rural recreation areas
- Improve trail maintenance and expand trail system





DOR's Oversight of OHV Grants and Funding Could Do More to Follow Best Practices

- Outcome Measures for OHV Grants Could Help Ensure Efficient Use of Funds



- Physical Inspections Can Verify Whether Grantees Met the Outcome Measures of the Grant Contract

Legislative Oversight



- The Division of Outdoor Recreation should regularly and clearly report the budget and cost details of off-highway appropriations to the Off-Highway Vehicle Advisory Council.
- The Division of Outdoor Recreation should continue to work with the Legislature to help policy makers consider options for snow mobile registration fees.
- The Division of Outdoor Recreation should continue to develop and refine its grant management process.



THE MISSION OF THE LEGISLATIVE AUDITOR GENERAL IS TO
AUDIT · LEAD · ACHIEVE
WE HELP ORGANIZATIONS IMPROVE



**LEGISLATIVE
AUDITOR
GENERAL**