

41-1a-1224 Credit for registering an off-highway vehicle as a street-legal all-terrain vehicle.

- (1) Beginning on the date that the division has implemented the division's GenTax system, the division shall provide a credit against the fees and taxes charged to a person registering a street-legal all-terrain vehicle under Title 41, Chapter 1a, Motor Vehicle Act, if:
 - (a) the street-legal all-terrain vehicle was registered as an off-highway vehicle under Section 41-22-3 upon being purchased from a dealer licensed under Title 41, Chapter 3, Part 2, Licensing; and
 - (b) not more than 30 days have passed since the division issued the off-highway vehicle registration specified under Subsection (1)(a).
- (2) The amount of the credit provided under Subsection (1) shall be the amount of taxes and fees paid by the person to the division for the off-highway vehicle registration described in Subsection (1)(a).

Enacted by Chapter 446, 2013 General Session