

30 **all-terrain vehicle.**

31 (1) Beginning on the date that the division has implemented the division's GenTax
32 system, the division shall provide a credit against the fees and taxes charged to a person
33 registering a street-legal all-terrain vehicle under Title 41, Chapter 1a, Motor Vehicle Act, if:

34 (a) the street-legal all-terrain vehicle was registered as an off-highway vehicle under
35 Section 41-22-3 upon being purchased from a dealer licensed under Title 41, Chapter 3, Part 2,
36 Licensing; and

37 (b) not more than 30 days have passed since the division issued the off-highway
38 vehicle registration specified under Subsection (1)(a).

39 (2) The amount of the credit provided under Subsection (1) shall be the amount of
40 taxes and fees paid by the person to the division for the off-highway vehicle registration
41 described in Subsection (1)(a).