



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1148/P1

ZDW:skw

DOA:.....Vencill, BB0204 - Off-highway motorcycle sales tax collection

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

NATURAL RESOURCES

GENERAL NATURAL RESOURCES

Off-highway motorcycle sales tax collection

Under current law, 1 percent of sales and use taxes on all-terrain vehicles, utility terrain vehicles, boats, and snowmobiles are deposited in the segregated conservation fund. The bill provides that 1 percent of sales and use taxes on off-highway motorcycles are deposited in the conservation fund and credited to the DNR appropriation for off-highway motorcycle administration.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.370 (9) (jq) of the statutes is amended to read:

20.370 (9) (jq) *Off-highway motorcycle administration.* As a continuing appropriation, an amount equal to the amount determined under s. 23.335 (20) (a) in that fiscal year for the purposes specified under s. 23.335 (20) (b) and (d), for issuing and renewing off-highway motorcycle registration under s. 23.335 (3), (4), and (5), for grants under the safety grant program under s. 23.335 (15), and for state and local law enforcement operations related to off-highway motorcycles. All moneys received under s. 23.335 (6) shall be credited to this appropriation account.

BILL**SECTION 1**

All moneys attributable to off-highway motorcycles and deposited in the conservation fund under s. 25.29 (1) (b) are credited to this appropriation account.

SECTION 2. 25.29 (1) (b) of the statutes is amended to read:

25.29 (1) (b) One percent of all sales and use taxes under s. 77.61 (1) on all-terrain vehicles, utility terrain vehicles, off-highway motorcycles, boats, and snowmobiles collected under ss. 23.33, 23.335, 30.52 (4), 350.12, and 350.122.

(END)