

1 **AN ACT to repeal and recreate** 25.29 (1) (dm) of the statutes; **relating to:** the
 2 all-terrain vehicle gas tax payment.

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

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill draft was prepared for the Joint Legislative Council’s Special Committee on State Trails Policy.

3 **SECTION 1.** 25.29 (1) (dm) of the statutes is repealed and recreated to read:

4 25.29 (1) (dm) An amount equal to the estimated all-terrain vehicle gas tax payment.

5 The estimated all-terrain vehicle gas tax payment is the sum of the following amounts:

6 1. An amount calculated by multiplying the number of all-terrain vehicles registered
 7 under s. 23.33 (2) (c) or (2g) and the number of reflectorized plates issued under s. 23.33 (2)
 8 (dm) on the last day of February of the previous fiscal year by 50 gallons and multiplying that
 9 product by the excise tax imposed under s. 78.01 (1) on the last day of February of the previous
 10 fiscal year.

11 2. An amount equal to 40% of the amount calculated under subd. 1.

NOTE: This provision repeals the current all-terrain vehicle (ATV) gas tax formula, and replaces it with a new formula. The funds generated by the formula are paid to the department of natural resources (DNR) conservation fund and are used to provide aid to towns, villages, cities, counties, and federal agencies for nonstate ATV projects

The current gas tax payment is calculated by multiplying the sum of the number of ATVs registered for public use (i.e., on public trails or routes) and the number of reflectorized plates issued for commercial ATV use (i.e., manufacturers, dealers, or distributors, or other persons engaged in the business of renting ATVs) on the last day of February of the previous fiscal year. This number is multiplied by 25 gallons and that product is multiplied by the excise tax on the last day of February of the previous fiscal year (currently, \$0.309 per gallon).

