



130th MAINE LEGISLATURE

FIRST SPECIAL SESSION-2021

Legislative Document

No. 1468

H.P. 1084

House of Representatives, April 12, 2021

An Act To Support All-terrain Vehicle Trail Improvement

Received by the Clerk of the House on April 8, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative STEARNS of Guilford.
Cosponsored by Senator DAVIS of Piscataquis and
Representative: MASON of Lisbon, Senator: CYRWAY of Kennebec.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1866** is enacted to read:

3 **§1866. Deposit of taxes paid on rental of all-terrain vehicles**

4 The Treasurer of State shall deposit all use taxes received for the rental of all-terrain
5 vehicles, as defined in Title 12, section 13001, subsection 3, into the ATV Recreational
6 Management Fund established pursuant to Title 12, section 1893, subsection 2.

7 **SUMMARY**

8 This bill requires all use taxes collected on the rental of all-terrain vehicles to be
9 deposited in the ATV Recreational Management Fund.