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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **171**

January 17, 2007

Authored by Hackbarth

The bill was read for the first time and referred to the Committee on Finance

1.1 A bill for an act
1.2 relating to taxation; modifying the amount of gasoline fuel tax attributable to the
1.3 use of all-terrain vehicles; amending Minnesota Statutes 2006, section 296A.18,
1.4 subdivision 4.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2006, section 296A.18, subdivision 4, is amended to
1.7 read:

1.8 Subd. 4. **All-terrain vehicle.** Approximately ~~0.15~~ 0.27 of one percent of all gasoline
1.9 received in or produced or brought into this state, except gasoline used for aviation
1.10 purposes, is being used for the operation of all-terrain vehicles in this state, and of the total
1.11 revenue derived from the imposition of the gasoline fuel tax, ~~0.15~~ 0.27 of one percent is
1.12 the amount of tax on fuel used in all-terrain vehicles operated in this state.