

**84.794 OFF-HIGHWAY MOTORCYCLE ACCOUNT; RECEIPTS AND ALLOCATIONS.**

Subdivision 1. **Registration revenue.** Fees from the registration of off-highway motorcycles and the un-refunded gasoline tax attributable to off-highway motorcycle use under section 296A.18 must be deposited in the state treasury and credited to the off-highway motorcycle account in the natural resources fund.

Subd. 2. **Purposes.** (a) Subject to appropriation by the legislature, money in the off-highway motorcycle account may only be spent for:

- (1) administration, enforcement, and implementation of sections 84.787 to 84.795;
- (2) acquisition, maintenance, and development of off-highway motorcycle trails and use areas; and
- (3) grants-in-aid to counties and municipalities to construct and maintain off-highway motorcycle trails and use areas.

(b) The distribution of funds made available for grants-in-aid must be guided by the statewide comprehensive outdoor recreation plan.

**History:** 1993 c 311 art 1 s 8; 1994 c 587 art 12 s 1; 1998 c 299 s 30; 2009 c 176 art 1 s 50