84.927 ALL-TERRAIN VEHICLE ACCOUNT; RECEIPTS AND ALLOCATIONS.

Subdivision 1. **Registration revenue.** Fees from the registration of all-terrain vehicles and the unrefunded gasoline tax attributable to all-terrain vehicle use under section 296A.18, as well as the net proceeds from the sale of all-terrain vehicles forfeited pursuant to section 169A.63, shall be deposited in the state treasury and credited to the all-terrain vehicle account in the natural resources fund.

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

(1) the education and training program under section 84.925;

(2) administration, enforcement, and implementation of sections 84.773 to 84.928;

(3) acquisition, maintenance, and development of vehicle trails and use areas;

(4) grant-in-aid programs to counties and municipalities to construct and maintain all-terrain vehicle trails and use areas;

(5) grants-in-aid to local safety programs;

(6) enforcement and public education grants to local law enforcement agencies; and

(7) maintenance of minimum-maintenance forest roads designated under section 89.71, subdivision 5, and county forest roads that are part of a designated trail system within state forest boundaries as established under section 89.021.

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

History: *1984 c 647 s 6; 1986 c 452 s 14; 1989 c 335 art 4 s 19; 1995 c 230 s 5; 1Sp1997 c 2 s 4; 1998 c 299 s 30; 2000 c 478 art 2 s 7; 2003 c 128 art 1 s 32; 2007 c 57 art 1 s 30; 2009 c 176 art 1 s 50*