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2018 SESSION

[another bill?](#) | [print version](#)**SB 249 All-terrain vehicles (ATVs), mopeds, and off-road motorcycles; taxation.**Introduced by: [Rosalyn R. Dance](#) | [all patrons](#) ... [notes](#) | [add to my profiles](#)**SUMMARY AS ENACTED WITH GOVERNOR'S RECOMMENDATION**([all summaries](#))

Taxation of all-terrain vehicles, mopeds, and off-road motorcycles. Provides that all-terrain vehicles, mopeds, and off-road vehicles shall be subject to the motor vehicle sales and use tax but exempt from the retail sales and use tax. Current law provides that such vehicles are subject to the retail sales and use tax but exempt from the motor vehicle sales and use tax. The motor vehicle sales and use tax would be imposed at the same rate as the state and local sales and use tax: at a rate of six percent in Planning Districts 8 and 23 and 5.3 percent in the rest of the state. The revenues collected from the motor vehicle sales tax on all-terrain vehicles, mopeds, and off-road vehicles would be distributed in the same manner as the state and local retail sales and use tax. The bill has a delayed effective date of October 1, 2018. This bill is identical to **HB 1441**.

FULL TEXT[01/05/18 Senate: Prefiled and ordered printed; offered 01/10/18 18102030D pdf | impact statement](#)[02/19/18 House: Committee substitute printed 18107236D-H1 pdf](#)[02/28/18 Senate: Bill text as passed Senate and House \(SB249ER\) pdf | impact statement](#)[04/18/18 Senate: Reenrolled bill text \(SB249ER2\) pdf](#)[04/18/18 Governor: Acts of Assembly Chapter text \(CHAP0840\) pdf](#)**AMENDMENTS**[Governor's recommendation](#)**HISTORY**[01/05/18 Senate: Prefiled and ordered printed; offered 01/10/18 18102030D](#)[01/05/18 Senate: Referred to Committee on Finance and Appropriations](#)[01/17/18 Senate: Reported from Finance \(15-Y 0-N\)](#)[01/18/18 Senate: Constitutional reading dispensed \(39-Y 0-N\)](#)[01/19/18 Senate: Read second time and engrossed](#)[01/22/18 Senate: Read third time and passed Senate \(35-Y 3-N\)](#)[01/22/18 Senate: Reconsideration of passage agreed to by Senate \(39-Y 0-N\)](#)[01/22/18 Senate: Passed Senate \(36-Y 3-N\)](#)[01/29/18 House: Placed on Calendar](#)[01/29/18 House: Read first time](#)[01/29/18 House: Referred to Committee on Finance](#)[02/19/18 House: Reported from Finance with substitute \(19-Y 2-N\)](#)[02/19/18 House: Committee substitute printed 18107236D-H1](#)[02/21/18 House: Read second time](#)[02/22/18 House: Read third time](#)[02/22/18 House: Committee substitute agreed to 18107236D-H1](#)[02/22/18 House: Engrossed by House - committee substitute SB249H1](#)[02/22/18 House: Passed House with substitute \(74-Y 22-N\)](#)[02/22/18 House: VOTE: PASSAGE \(74-Y 22-N\)](#)[02/26/18 Senate: House substitute agreed to by Senate \(38-Y 2-N\)](#)[02/26/18 Senate: Title replaced 18107236D-S1](#)[02/28/18 Senate: Enrolled](#)[02/28/18 Senate: Bill text as passed Senate and House \(SB249ER\)](#)[02/28/18 House: Signed by Speaker](#)[03/03/18 Senate: Signed by President](#)[03/06/18 Senate: Enrolled Bill Communicated to Governor on March 6, 2018](#)[03/06/18 Governor: Governor's Action Deadline Midnight, April 9, 2018](#)

04/04/18 Senate: Governor's recommendation received by Senate

04/18/18 Senate: Senate concurred in Governor's recommendation (38-Y 1-N)

04/18/18 House: House concurred in Governor's recommendation (76-Y 21-N)

04/18/18 House: VOTE: ADOPTION (76-Y 21-N)

04/18/18 Governor: Governor's recommendation adopted

04/18/18 Senate: Reenrolled

04/18/18 Senate: Reenrolled bill text (SB249ER2)

04/18/18 Senate: Signed by President as reenrolled

04/18/18 House: Signed by Speaker as reenrolled

04/18/18 House: Enacted, Chapter 840 (effective 10/1/18)

04/18/18 Governor: Acts of Assembly Chapter text (CHAP0840)