

HB 2831 -- ALL-TERRAIN VEHICLES USED FOR AGRICULTURAL PURPOSES

SPONSOR: Baker

This bill adds certain all-terrain vehicles used for agricultural purposes to the definition of "farm machinery and equipment" that is exempted from local sales tax. The bill also exempts all-terrain vehicles that are used exclusively for agricultural purposes from the requirements that all-terrain vehicles be treated in the same manner as motor vehicles for the purposes of transfer, titling, perfection of liens and encumbrances, and the collection of all taxes, fees, and other charges. All-terrain vehicles used exclusively for agricultural purposes are exempted from registration requirements.