

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Eighth Oregon Legislative  
Assembly  
2015 Regular Session  
Legislative Revenue Office

**Bill Number: SB 192**

**Date: 2/19/2015**

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**This office has reviewed the proposed legislation and determined that it has**

## **Minimal Revenue Impact**

Oregon law assumes that ATVs are not used on Oregon's highways, roads and streets. Thus, Class I and Class IV ATVs are not subject to title or registration requirements and do not pay title or registration fees. Oregon State Parks and Recreation Department (OSPRD) issues an operating permit for Class II ATVs and titling of Class II ATVs is optional.

The tax on fuel used to operate ATVs on private property is subject to refund. Any un-refunded fuel tax attributable to ATV use is transferred to OSPRD. (ORS 802.125). ODOT determines the amount and transfers it to OSPRD. Usage is determined by periodic survey that is initiated by OSPRD. SB 192 changes the assumption that ATVs are used off-road and not on Oregon's highways. It allows use on highways, roads and streets in rural, lightly-populated counties.

SB 192 does not address ATV title and registration, part of Oregon's road use tax system. It also does not address the transfer of tax revenue attributable to ATV use to OSPRD. Even though, it is anticipated that the amount of fuel tax that would be retained would be minimal, the amount cannot be determined.

There may be additional revenue from payment of reinstatement fees that result from suspensions of driving privileges due to traffic offenses committed while operating an ATV on a highway. The number of reinstatements cannot be projected but assumed to be small.

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