

1 AN ACT relating to the taxation of off-road vehicles.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 131.190 is amended to read as follows:

4 (1) No present or former commissioner or employee of the department, present or
5 former member of a county board of assessment appeals, present or former property
6 valuation administrator or employee, present or former secretary or employee of the
7 Finance and Administration Cabinet, former secretary or employee of the Revenue
8 Cabinet, or any other person, shall intentionally and without authorization inspect or
9 divulge any information acquired by him of the affairs of any person, or information
10 regarding the tax schedules, returns, or reports required to be filed with the
11 department or other proper officer, or any information produced by a hearing or
12 investigation, insofar as the information may have to do with the affairs of the
13 person's business.

14 (2) The prohibition established by subsection (1) of this section shall not extend to:

15 (a) Information required in prosecutions for making false reports or returns of
16 property for taxation, or any other infraction of the tax laws;

17 (b) Any matter properly entered upon any assessment record, or in any way made
18 a matter of public record;

19 (c) Furnishing any taxpayer or his properly authorized agent with information
20 respecting his own return;

21 (d) Testimony provided by the commissioner or any employee of the department
22 in any court, or the introduction as evidence of returns or reports filed with the
23 department, in an action for violation of state or federal tax laws or in any
24 action challenging state or federal tax laws;

25 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or
26 energy resources assessed under KRS 132.820, or owners of surface land
27 under which the unmined minerals lie, factual information about the owner's

1 property derived from third-party returns filed for that owner's property, under
2 the provisions of KRS 132.820, that is used to determine the owner's
3 assessment. This information shall be provided to the owner on a confidential
4 basis, and the owner shall be subject to the penalties provided in KRS
5 131.990(2). The third-party filer shall be given prior notice of any disclosure
6 of information to the owner that was provided by the third-party filer;

7 (f) Providing to a third-party purchaser pursuant to an order entered in a
8 foreclosure action filed in a court of competent jurisdiction, factual
9 information related to the owner or lessee of coal, oil, gas reserves, or any
10 other mineral resources assessed under KRS 132.820. The department may
11 promulgate an administrative regulation establishing a fee schedule for the
12 provision of the information described in this paragraph. Any fee imposed
13 shall not exceed the greater of the actual cost of providing the information or
14 ten dollars (\$10);

15 (g) Providing information to a licensing agency, the Transportation Cabinet, or
16 the Kentucky Supreme Court under KRS 131.1817;

17 (h) Statistics of gasoline and special fuels gallonage reported to the department
18 under KRS 138.210 to 138.448;

19 (i) Providing any utility gross receipts license tax return information that is
20 necessary to administer the provisions of KRS 160.613 to 160.617 to
21 applicable school districts on a confidential basis; or

22 (j) Providing information to the Legislative Research Commission under:

- 23 1. KRS 139.519 for purposes of the sales and use tax refund on building
24 materials used for disaster recovery;
- 25 2. KRS 141.436 for purposes of the energy efficiency products credits;
- 26 3. KRS 141.437 for purposes of the ENERGY STAR home and the
27 ENERGY STAR manufactured home credits;

- 1 4. KRS 148.544 for purposes of the film industry incentives;
- 2 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization
- 3 tax credits and the job assessment fees;
- 4 6. KRS 141.068 for purposes of the Kentucky investment fund;
- 5 7. KRS 141.396 for purposes of the angel investor tax credit;
- 6 8. KRS 141.389 for purposes of the distilled spirits credit;~~[-and]~~
- 7 9. KRS 141.408 for purposes of the inventory credit; and
- 8 10. Section 3 of this Act for purposes of the off-road vehicle tax
- 9 exemption.

10 (3) The commissioner shall make available any information for official use only and on
11 a confidential basis to the proper officer, agency, board or commission of this state,
12 any Kentucky county, any Kentucky city, any other state, or the federal government,
13 under reciprocal agreements whereby the department shall receive similar or useful
14 information in return.

15 (4) Access to and inspection of information received from the Internal Revenue Service
16 is for department use only, and is restricted to tax administration purposes.
17 Information received from the Internal Revenue Service shall not be made available
18 to any other agency of state government, or any county, city, or other state, and shall
19 not be inspected intentionally and without authorization by any present secretary or
20 employee of the Finance and Administration Cabinet, commissioner or employee of
21 the department, or any other person.

22 (5) Statistics of crude oil as reported to the Department of Revenue under the crude oil
23 excise tax requirements of KRS Chapter 137 and statistics of natural gas production
24 as reported to the Department of Revenue under the natural resources severance tax
25 requirements of KRS Chapter 143A may be made public by the department by
26 release to the Energy and Environment Cabinet, Department for Natural Resources.

27 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map

1 submissions for the 1989 tax year, the department may make public or divulge only
2 those portions of mine maps submitted by taxpayers to the department pursuant to
3 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-
4 out parcel areas. These electronic maps shall not be relied upon to determine actual
5 boundaries of mined-out parcel areas. Property boundaries contained in mine maps
6 required under KRS Chapters 350 and 352 shall not be construed to constitute land
7 surveying or boundary surveys as defined by KRS 322.010 and any administrative
8 regulations promulgated thereto.

9 ➔Section 2. KRS 132.010 is amended to read as follows:

10 As used in this chapter, unless the context otherwise requires:

- 11 (1) "Department" means the Department of Revenue;
- 12 (2) "Taxpayer" means any person made liable by law to file a return or pay a tax;
- 13 (3) "Real property" includes all lands within this state and improvements thereon;
- 14 (4) "Personal property" includes every species and character of property, tangible and
15 intangible, other than real property;
- 16 (5) "Resident" means any person who has taken up a place of abode within this state
17 with the intention of continuing to abide in this state; any person who has had his
18 actual or habitual place of abode in this state for the larger portion of the twelve
19 (12) months next preceding the date as of which an assessment is due to be made
20 shall be deemed to have intended to become a resident of this state;
- 21 (6) "Compensating tax rate" means that rate which, rounded to the next higher one-
22 tenth of one cent (\$0.001) per one hundred dollars (\$100) of assessed value and
23 applied to the current year's assessment of the property subject to taxation by a
24 taxing district, excluding new property and personal property, produces an amount
25 of revenue approximately equal to that produced in the preceding year from real
26 property. However, in no event shall the compensating tax rate be a rate which,
27 when applied to the total current year assessment of all classes of taxable property,

1 produces an amount of revenue less than was produced in the preceding year from
2 all classes of taxable property. For purposes of this subsection, "property subject to
3 taxation" means the total fair cash value of all property subject to full local rates,
4 less the total valuation exempted from taxation by the homestead exemption
5 provision of the Constitution and the difference between the fair cash value and
6 agricultural or horticultural value of agricultural or horticultural land;

7 (7) "Net assessment growth" means the difference between:

8 (a) The total valuation of property subject to taxation by the county, city, school
9 district, or special district in the preceding year, less the total valuation
10 exempted from taxation by the homestead exemption provision of the
11 Constitution in the current year over that exempted in the preceding year, and

12 (b) The total valuation of property subject to taxation by the county, city, school
13 district, or special district for the current year;

14 (8) "New property" means the net difference in taxable value between real property
15 additions and deletions to the property tax roll for the current year. "Real property
16 additions" shall mean:

17 (a) Property annexed or incorporated by a municipal corporation, or any other
18 taxing jurisdiction; however, this definition shall not apply to property
19 acquired through the merger or consolidation of school districts, or the
20 transfer of property from one (1) school district to another;

21 (b) Property, the ownership of which has been transferred from a tax-exempt
22 entity to a nontax-exempt entity;

23 (c) The value of improvements to existing nonresidential property;

24 (d) The value of new residential improvements to property;

25 (e) The value of improvements to existing residential property when the
26 improvement increases the assessed value of the property by fifty percent
27 (50%) or more;

- 1 (f) Property created by the subdivision of unimproved property, provided, that
2 when such property is reclassified from farm to subdivision by the property
3 valuation administrator, the value of such property as a farm shall be a
4 deletion from that category;
- 5 (g) Property exempt from taxation, as an inducement for industrial or business
6 use, at the expiration of its tax exempt status;
- 7 (h) Property, the tax rate of which will change, according to the provisions of
8 KRS 82.085, to reflect additional urban services to be provided by the taxing
9 jurisdiction, provided, however, that such property shall be considered "real
10 property additions" only in proportion to the additional urban services to be
11 provided to the property over the urban services previously provided; and
- 12 (i) The value of improvements to real property previously under assessment
13 moratorium.

14 "Real property deletions" shall be limited to the value of real property removed
15 from, or reduced over the preceding year on, the property tax roll for the current
16 year;

17 (9) "Agricultural land" means:

- 18 (a) Any tract of land, including all income-producing improvements, of at least
19 ten (10) contiguous acres in area used for the production of livestock,
20 livestock products, poultry, poultry products and/or the growing of tobacco
21 and/or other crops including timber;
- 22 (b) Any tract of land, including all income-producing improvements, of at least
23 five (5) contiguous acres in area commercially used for aquaculture; or
- 24 (c) Any tract of land devoted to and meeting the requirements and qualifications
25 for payments pursuant to agriculture programs under an agreement with the
26 state or federal government;

27 (10) "Horticultural land" means any tract of land, including all income-producing

1 improvements, of at least five (5) contiguous acres in area commercially used for
2 the cultivation of a garden, orchard, or the raising of fruits or nuts, vegetables,
3 flowers, or ornamental plants;

4 (11) "Agricultural or horticultural value" means the use value of "agricultural or
5 horticultural land" based upon income-producing capability and comparable sales of
6 farmland purchased for farm purposes where the price is indicative of farm use
7 value, excluding sales representing purchases for farm expansion, better
8 accessibility, and other factors which inflate the purchase price beyond farm use
9 value, if any, considering the following factors as they affect a taxable unit:

- 10 (a) Relative percentages of tillable land, pasture land, and woodland;
- 11 (b) Degree of productivity of the soil;
- 12 (c) Risk of flooding;
- 13 (d) Improvements to and on the land that relate to the production of income;
- 14 (e) Row crop capability including allotted crops other than tobacco;
- 15 (f) Accessibility to all-weather roads and markets; and
- 16 (g) Factors which affect the general agricultural or horticultural economy, such
17 as: interest, price of farm products, cost of farm materials and supplies, labor,
18 or any economic factor which would affect net farm income;

19 (12) "Deferred tax" means the difference in the tax based on agricultural or horticultural
20 value and the tax based on fair cash value;

21 (13) "Homestead" means real property maintained as the permanent residence of the
22 owner with all land and improvements adjoining and contiguous thereto including
23 but not limited to lawns, drives, flower or vegetable gardens, outbuildings, and all
24 other land connected thereto;

25 (14) "Residential unit" means all or that part of real property occupied as the permanent
26 residence of the owner;

27 (15) "Special benefits" are those which are provided by public works not financed

1 through the general tax levy but through special assessments against the benefited
2 property;

3 (16) "Mobile home" means a structure, transportable in one (1) or more sections, which
4 when erected on site measures eight (8) body feet or more in width and thirty-two
5 (32) body feet or more in length, and which is built on a permanent chassis and
6 designed to be used as a dwelling, with or without a permanent foundation, when
7 connected to the required utilities, and includes the plumbing, heating, air-
8 conditioning, and electrical systems contained therein. It may be used as a place of
9 residence, business, profession, or trade by the owner, lessee, or their assigns and
10 may consist of one (1) or more units that can be attached or joined together to
11 comprise an integral unit or condominium structure;

12 (17) "Recreational vehicle" means a vehicular type unit primarily designed as temporary
13 living quarters for recreational, camping, or travel use, which either has its own
14 motive power or is mounted on or drawn by another vehicle. The basic entities are:
15 travel trailer, camping trailer, truck camper, and motor home.

16 (a) Travel trailer: A vehicular unit, mounted on wheels, designed to provide
17 temporary living quarters for recreational, camping, or travel use, and of such
18 size or weight as not to require special highway movement permits when
19 drawn by a motorized vehicle, and with a living area of less than two hundred
20 twenty (220) square feet, excluding built-in equipment (such as wardrobes,
21 closets, cabinets, kitchen units or fixtures) and bath and toilet rooms.

22 (b) Camping trailer: A vehicular portable unit mounted on wheels and constructed
23 with collapsible partial side walls which fold for towing by another vehicle
24 and unfold at the camp site to provide temporary living quarters for
25 recreational, camping, or travel use.

26 (c) Truck camper: A portable unit constructed to provide temporary living
27 quarters for recreational, travel, or camping use, consisting of a roof, floor,

1 and sides, designed to be loaded onto and unloaded from the bed of a pick-up
2 truck.

3 (d) Motor home: A vehicular unit designed to provide temporary living quarters
4 for recreational, camping, or travel use built on or permanently attached to a
5 self-propelled motor vehicle chassis or on a chassis cab or van which is an
6 integral part of the completed vehicle;

7 (18) "Hazardous substances" shall have the meaning provided in KRS 224.1-400;

8 (19) "Pollutant or contaminant" shall have the meaning provided in KRS 224.1-400;

9 (20) "Release" shall have the meaning as provided in either or both KRS 224.1-400 and
10 KRS 224.60-115;

11 (21) "Qualifying voluntary environmental remediation property" means real property
12 subject to the provisions of KRS 224.1-400 and 224.1-405, or 224.60-135 where the
13 Energy and Environment Cabinet has made a determination that:

14 (a) All releases of hazardous substances, pollutants, contaminants, petroleum, or
15 petroleum products at the property occurred prior to the property owner's
16 acquisition of the property;

17 (b) The property owner has made all appropriate inquiry into previous ownership
18 and uses of the property in accordance with generally accepted practices prior
19 to the acquisition of the property;

20 (c) The property owner or a responsible party has provided all legally required
21 notices with respect to hazardous substances, pollutants, contaminants,
22 petroleum, or petroleum products found at the property;

23 (d) The property owner is in compliance with all land use restrictions and does
24 not impede the effectiveness or integrity of any institutional control;

25 (e) The property owner complied with any information request or administrative
26 subpoena under KRS Chapter 224; and

27 (f) The property owner is not affiliated with any person who is potentially liable

1 for the release of hazardous substances, pollutants, contaminants, petroleum,
2 or petroleum products on the property pursuant to KRS 224.1-400, 224.1-405,
3 or 224.60-135, through:

- 4 1. Direct or indirect familial relationship;
- 5 2. Any contractual, corporate, or financial relationship, excluding
6 relationships created by instruments conveying or financing title or by
7 contracts for sale of goods or services; or
- 8 3. Reorganization of a business entity that was potentially liable;

9 (22) "Intangible personal property" means stocks, mutual funds, money market funds,
10 bonds, loans, notes, mortgages, accounts receivable, land contracts, cash, credits,
11 patents, trademarks, copyrights, tobacco base, allotments, annuities, deferred
12 compensation, retirement plans, and any other type of personal property that is not
13 tangible personal property;

14 (23) (a) "County" means any county, consolidated local government, urban-county
15 government, unified local government, or charter county government;

16 (b) "Fiscal court" means the legislative body of any county, consolidated local
17 government, urban-county government, unified local government, or charter
18 county government; and

19 (c) "County judge/executive" means the chief executive officer of any county,
20 consolidated local government, urban-county government, unified local
21 government, or charter county government;

22 (24) "Taxing district" means any entity with the authority to levy a local ad valorem tax,
23 including special purpose governmental entities;

24 (25) "Special purpose governmental entity" shall have the same meaning as in KRS
25 65A.010, and as used in this chapter shall include only those special purpose
26 governmental entities with the authority to levy ad valorem taxes, and that are not
27 specifically exempt from the provisions of this chapter by another provision of the

1 Kentucky Revised Statutes;

2 (26) (a) "Broadcast" means the transmission of audio, video, or other signals, through
3 any electronic, radio, light, or similar medium or method now in existence or
4 later devised over the airwaves to the public in general.

5 (b) "Broadcast" shall not apply to operations performed by multichannel video
6 programming service providers as defined in KRS 136.602 or any other
7 operations that transmit audio, video, or other signals, exclusively to persons
8 for a fee;~~and~~

9 (27) "Livestock" means cattle, sheep, swine, goats, horses, alpacas, llamas, buffaloes,
10 and any other animals of the bovine, ovine, porcine, caprine, equine, or camelid
11 species; and

12 (28) (a) "Off-road vehicle" means a self-propelled vehicle that:

13 1. Has a dry weight of two thousand (2,000) pounds or less;

14 2. Is limited in engine displacement to twelve hundred (1,200) cubic
15 centimeters or less;

16 3. Is designed for off-road recreational use;

17 4. Does not meet the requirements of KRS Chapter 189 for operation on
18 public roads; and

19 5. Is equipped with three (3) or more wheels that are fitted with large
20 low-pressure tires designed for use over rugged terrain.

21 (b) "Off-road vehicle" includes all-terrain vehicles (ATV), utility terrain
22 vehicles (UTV), go-karts, and dune buggies.

23 (c) "Off-road vehicle" does not include lawn tractors, scooters, motorcycle
24 trikes, or golf carts.

25 ➔Section 3. KRS 132.200 is amended to read as follows:

26 All property subject to taxation for state purposes shall also be subject to taxation in the
27 county, city, school, or other taxing district in which it has a taxable situs, except the class

1 of property described in KRS 132.030 and the following classes of property, which shall
2 be subject to taxation for state purposes only:

3 (1) Farm implements and farm machinery owned by or leased to a person actually
4 engaged in farming and used in his farm operation;

5 (2) Livestock, ratite birds, and domestic fowl;

6 (3) Capital stock of savings and loan associations;

7 (4) Machinery actually engaged in manufacturing, products in the course of
8 manufacture, and raw material actually on hand at the plant for the purpose of
9 manufacture. The printing, publication, and distribution of a newspaper or operating
10 a job printing plant shall be deemed to be manufacturing;

11 (5) (a) Commercial radio and television equipment used to receive, capture, produce,
12 edit, enhance, modify, process, store, convey, or transmit audio or video
13 content or electronic signals which are broadcast over the air to an antenna;

14 (b) Equipment directly used or associated with the equipment identified in
15 paragraph (a) of this subsection, including radio and television towers used to
16 transmit or facilitate the transmission of the signal broadcast, but excluding
17 telephone and cellular communications towers; and

18 (c) Equipment used to gather or transmit weather information;

19 (6) Unmanufactured agricultural products. They shall be exempt from taxation for state
20 purposes to the extent of the value, or amount, of any unpaid nonrecourse loans
21 thereon granted by the United States government or any agency thereof, and except
22 that cities and counties may each impose an ad valorem tax of not exceeding one
23 and one-half cents (\$0.015) on each one hundred dollars (\$100) of the fair cash
24 value of all unmanufactured tobacco and not exceeding four and one-half cents
25 (\$0.045) on each one hundred dollars (\$100) of the fair cash value of all other
26 unmanufactured agricultural products, subject to taxation within their limits that are
27 not actually on hand at the plants of manufacturing concerns for the purpose of

- 1 manufacture, nor in the hands of the producer or any agent of the producer to whom
2 the products have been conveyed or assigned for the purpose of sale;
- 3 (7) All privately owned leasehold interest in industrial buildings, as defined under KRS
4 103.200, owned and financed by a tax-exempt governmental unit, or tax-exempt
5 statutory authority under the provisions of KRS Chapter 103, except that the rate
6 shall not apply to the proportion of value of the leasehold interest created through
7 any private financing;
- 8 (8) Tangible personal property which has been certified as a pollution control facility as
9 defined in KRS 224.1-300. In the case of tangible personal property certified as a
10 pollution control facility which is incorporated into a landfill facility, the tangible
11 personal property shall be presumed to remain tangible personal property for
12 purposes of this subsection if the tangible personal property is being used for its
13 intended purposes;
- 14 (9) Property which has been certified as an alcohol production facility as defined in
15 KRS 247.910;
- 16 (10) On and after January 1, 1977, the assessed value of unmined coal shall be included
17 in the formula contained in KRS 132.590(9) in determining the amount of county
18 appropriation to the office of the property valuation administrator;
- 19 (11) Tangible personal property located in a foreign trade zone established pursuant to
20 19 U.S.C. sec. 81, provided that the zone is activated in accordance with the
21 regulations of the United States Customs Service and the Foreign Trade Zones
22 Board;
- 23 (12) Motor vehicles qualifying for permanent registration as historic motor vehicles
24 under the provisions of KRS 186.043. However, nothing herein shall be construed
25 to exempt historical motor vehicles from the usage tax imposed by KRS 138.460;
- 26 (13) Property which has been certified as a fluidized bed energy production facility as
27 defined in KRS 211.390;

- 1 (14) All motor vehicles:
- 2 (a) Held for sale in the inventory of a licensed motor vehicle dealer, including
- 3 motor vehicle auction dealers, which are not currently titled and registered in
- 4 Kentucky and are held on an assignment pursuant to the provisions of KRS
- 5 186A.230;
- 6 (b) That are in the possession of a licensed motor vehicle dealer, including
- 7 licensed motor vehicle auction dealers, for sale, although ownership has not
- 8 been transferred to the dealer; and
- 9 (c) With a salvage title held by an insurance company;
- 10 (15) Machinery or equipment owned by a business, industry, or organization in order to
- 11 collect, source separate, compress, bale, shred, or otherwise handle waste materials
- 12 if the machinery or equipment is primarily used for recycling purposes as defined in
- 13 KRS 139.010;
- 14 (16) New farm machinery and other equipment held in the retailer's inventory for sale
- 15 under a floor plan financing arrangement by a retailer, as defined under KRS
- 16 365.800;
- 17 (17) New boats and new marine equipment held for retail sale under a floor plan
- 18 financing arrangement by a dealer registered under KRS 235.220;
- 19 (18) Aircraft not used in the business of transporting persons or property for
- 20 compensation or hire if an exemption is approved by the county, city, school, or
- 21 other taxing district in which the aircraft has its taxable situs;
- 22 (19) Federally documented vessels not used in the business of transporting persons or
- 23 property for compensation or hire or for other commercial purposes, if an
- 24 exemption is approved by the county, city, school, or other taxing district in which
- 25 the federally documented vessel has its taxable situs;
- 26 (20) Any nonferrous metal that conforms to the quality, shape, and weight specifications
- 27 set by the New York Mercantile Exchange's special contract rules for metals, and

1 which is located or stored in a commodity warehouse and held on warrant, or for
2 which a written request has been made to a commodity warehouse to place it on
3 warrant, according to the rules and regulations of a trading facility. In this
4 subsection:

5 (a) "Commodity warehouse" means a warehouse, shipping plant, depository, or
6 other facility that has been designated or approved by a trading facility as a
7 regular delivery point for a commodity on contracts of sale for future delivery;
8 and

9 (b) "Trading facility" means a facility that is designated by or registered with the
10 federal Commodity Futures Trading Commission under 7 U.S.C. secs. 1 et
11 seq. "Trading facility" includes the Board of Trade of the City of Chicago, the
12 Chicago Mercantile Exchange, and the New York Mercantile Exchange;

13 (21) Qualifying voluntary environmental remediation property for a period of three (3)
14 years following the Energy and Environment Cabinet's issuance of a No Further
15 Action Letter or its equivalent, pursuant to the correction of the effect of all known
16 releases of hazardous substances, pollutants, contaminants, petroleum, or petroleum
17 products located on the property consistent with a corrective action plan approved
18 by the Energy and Environment Cabinet pursuant to KRS 224.1-400, 224.1-405, or
19 224.60-135, and provided the cleanup was not financed through a public grant
20 program of the petroleum storage tank environmental assurance fund;

21 (22) Biotechnology products held in a warehouse for distribution by the manufacturer or
22 by an affiliate of the manufacturer. For the purposes of this section:

23 (a) "Biotechnology products" means those products that are applicable to the
24 prevention, treatment, or cure of a disease or condition of human beings and
25 that are produced using living organisms, materials derived from living
26 organisms, or cellular, subcellular, or molecular components of living
27 organisms. Biotechnology products does not include pharmaceutical products

1 which are produced from chemical compounds;

2 (b) "Warehouse" includes any establishment that is designed to house or store
3 biotechnology products, but does not include blood banks, plasma centers, or
4 other similar establishments;

5 (c) "Affiliate" means an individual, partnership, or corporation that directly or
6 indirectly owns or controls, or is owned or controlled by, or is under common
7 ownership or control with, another individual, partnership, or corporation;[
8 and]

9 (23) Recreational vehicles held for sale in a retailer's inventory; and

10 (24) (a) Off-road vehicles held for sale in a retailer's inventory, but only for
11 calendar years beginning on or after January 1, 2019, and ending before
12 January 1, 2023.

13 (b) The purpose for paragraph (a) of this subsection is to create similarity in
14 the taxation of off-road vehicle inventory and motor vehicle inventory.

15 (c) On or before December 1 of each year for which the exemption under
16 paragraph (a) of this subsection is available, the department shall report to
17 the Interim Joint Committee on Appropriations and Revenue:

18 1. The total number of tax returns filed, by year, reporting off-road
19 vehicles;

20 2. The total number of tax returns filed, by county, reporting off-road
21 vehicles;

22 3. The total dollar amount of local tax exempted, by year, for off-road
23 vehicles reported on a tax return; and

24 4. The total dollar amount of local tax exempted, by county, for off-road
25 vehicles reported on a tax return.