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LEVY SELZER & GEE

MEMORANDUM

TO: Jeff Flora, Southwestern Association
FROM: Jack Selzer and Jon Bunten
DATE: November 20, 2009
SUBJECT: Missouri Statutes Regulating the Sale and Use of
ATVs and UTVs/Worksite Vehicles

Jeff,

Below are the questions you posed regarding Missouri law on the sale and use of ATVs and UTVs/Worksite Vehicles and our answers to your questions. Please let us know if you have any questions or need any clarifications.

1. **Q:** Does a Dealer have to have a license to sell an ATV and/or a Utility/ worksite Vehicle?

A: ATV: Yes.
Utility Vehicle: No.

- "Motor Vehicle" is broadly defined by RSMo § 301.010(4), as any self-propelled vehicle not operated exclusively on tracks, except for farm tractors.
- RSMo § 301.550 defines "Motor Vehicle Dealer" as any person who, for commission or with the intent to make a profit, sells motor vehicles.
- RSMo § 301.559 provides that it is unlawful for any person to act as a motor vehicle dealer without obtaining a license from the Missouri Department of Revenue.
- According to the Missouri Department of Revenue Tax Policy Notice Dated March 28, 2001, utility vehicles are no longer classified as "motor vehicles." Therefore, dealers of utility vehicles are not required to obtain a license.

2. **Q:** Is an ATV and a UTV/worksite vehicle classified as a motor vehicle?

A: Yes. According to RSMo § 301.010(4), a "Motor Vehicle" is any self-propelled vehicle not operated exclusively on tracks, except for farm tractors.

3. **Q:** What is the definition by law of an ATV and a UTV?

A:

ATV (a.k.a. All Terrain Vehicles)

- All Terrain Vehicles are defined in RSMo § 301.010(1) as:
 - Any motorized vehicle manufactured and used exclusively for off-highway use;
 - Fifty inches or less in width;
 - Having an unladen dry weight of one thousand five hundred pounds or less;
 - Traveling on three, four or more non-highway tires;
 - having a seat designed to be straddled by the operator, or with a seat designed to carry more than one person; and
 - handlebars for steering control

UTV (a.k.a. Utility Terrain Vehicle)

- UTVs are not defined by Missouri Statutes. However, Missouri Statutes define "Utility Vehicle" and "Recreational Off-highway Vehicles."

Utility vehicles

- "Utility Vehicles" are defined in RSMo § 301.010(65) as:
 - Any motorized vehicle manufactured and used exclusively for off-highway use;
 - Sixty-three inches or less in width;
 - Having an unladen dry weight of one thousand eight hundred fifty pounds or less;
 - Traveling on four or six wheels; and
 - To be used primarily for landscaping, lawn care, or maintenance purposes
- According to the Missouri Department of Revenue, the following are examples of "Utility Vehicles"
 - Minicab;
 - Mule;
 - Gator; and
 - Max/Buffalo.

Recreational Off-highway Vehicles

- "Recreational Off-highway Vehicles" are defined in RSMo § 301.010(48) as:
 - Any motorized vehicle manufactured and used exclusively for off-highway use
 - Sixty inches or less in width;
 - Having an unladen dry weight of one thousand eight hundred fifty pounds or less;
 - Traveling on four or more nonhighway tires;
 - With a nonstraddle seat and steering wheel; and
 - May have access to ATV trails.

4. **Q:** Does the sale of a new or used ATV or UTV/worksite vehicle to a producer who will utilize the unit in production of ag qualify for the ag exemption?

A: ATVs: No

Utility Vehicles: Yes

- Pursuant to Missouri Department of Revenue Tax Policy Notice dated March 28, 2001, as of May 1, 2001, off-road utility vehicles are not "motor vehicles." As such, off-road utility vehicles qualify for the ag exemption provided that they are:

- Used exclusively for agricultural purposes;
- Used on land owned or leased for the purpose of producing farm products; and
- Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail.
- ATVs are specifically required by Missouri law to be registered and titled. Therefore, even if used solely for farming purposes, ATVs do not qualify for the ag exemption.

5. Q: Does the buyer have to register and title the ATV or UTV?

A: ATV: Yes
Utility Vehicles: No

ATV

- ATVs are treated in the same manner as motor vehicles for the purposes of transferring, titling, perfection of liens and encumbrances, and the collection of all taxes, fees and other charges.
 - A purchaser has 30 days from the date of purchase to title and pay sales tax on newly purchased ATV.
 - To title and register an ATV in Missouri, the owner must submit the following to the Missouri Department of Revenue:
 - The Certificate of Title or Manufacturer's Statement of Origin, properly signed over to the owner
 - A signed Application for Missouri Title and License; and
 - Notarized Lien Release, if applicable.

Utility Vehicles

- Utility Vehicles are not required to be titled and registered.
- The seller of a utility vehicle is responsible for collecting and remitting all applicable state and local tax on the sale of new utility vehicles.
- Cities and Counties may issue permits for utility vehicles to be used on county roads.

Recreational Off-Highway Vehicles

- Recreational Off-Highway Vehicles are not required to be titled and registered

6. Q: If [the answer to 5 is] yes – does this apply to both ag exempt sales and non-exempt sales?

A: Yes.

7. Q: Other Issues

A: