

State (Updated)	Name(s) for Vehicles	License required to sell?	Is it a "motor vehicle"?	Eligible for Sales Tax Ag. Exemption?	Required to be titled and registered?	Notes / Definitions / General Links
ID (10/16)	ATV Motorbike Specialty OHV (SOHV) UTV (a/k/a recreational off-highway vehicle or "ROV")	Yes, required for all off-road vehicles. Application requirements: 1. Application: Form 3170; 2. Franchise agreements (new vehicles) 3. attendance and passing pre-licensing class (used vehicles) 4. Proof of corporate existence 5. Zoning approval 6. Original Dealer Bond; 7. Copy of Sales Tax Certificate 8. Personal History Form for each owner; 9. Liability insurance certificate; 10. EIN; 11. Appropriate fees. Application: http://itd.idaho.gov/DMV/VehicleServices/documents/3170.pdf	No	No, all 2-5 wheeled "motorcycles or motorbikes" (including ATV, SOHV, and UTV) are disallowed from Agricultural production exemption and DOR materials explicitly indicate ATVs are disallowed.	Title: Yes, all off-road vehicles are issued a restricted license plate. Registration: Yes, ID Parks & Rec. OHV registration for all vehicles for use on state trails or roads with proper driver licensure and helmet for riders/passengers under 18. All vehicles used exclusively on farm/ranch/agricultural/snowplowing purposes are not required to register.	ATV: designed/capable of off-highway use, 50" or less in width, 61" or less in length, 3+ tires, handlebar steering, straddle seat. Motorbike: self-propelled 2 wheel motor cycle SOHV: Any vehicle manufactured, designed, or constructed exclusively for off highway use that is not an ATV, UTV, or Motorbike UTV: any recreational vehicle other than an ATV, motorbike, or snowmobile, designed for or capable of traveling over designated roads, 4+ tires, 50"-74" in width, weigh 900-2000 lbs., 110" or less wheelbase. Parks & Rec: https://parksandrecreation.idaho.gov/activities/atv-motorbike Dealer Licenses: http://itd.idaho.gov/dmv/VehicleServices/vs_dealr.html
KS (8/13)	ATV Work-site UTV (WUTV) Recreational OHV (ROHV)	No	Yes, but not required to be registered so not subject to Motor Vehicle Dealer Act and related dealer license requirements.	ATVs and ROHVs do not qualify for the Ag Exemption. WUTV equipped with a bed or cargo box and used only for agricultural operations qualify for exemption. Exemption Form: http://www.ksrevenue.org/pdf/pub1550.pdf	Title: Yes, titled as "Non-highway." Purchasers apply to their resident county treasurer using same process as a motor vehicle but only \$10 fee. Registration: No, registration is not required for any off-highway vehicle (even vehicles that exceed the size or weight limits of ATV or ROHV definitions are exempt from registration if originally designed for off-highway use).	If sold by dealers to nonresidents, sale subject to Kansas retailers' sales tax if delivery occurs in Kansas unless Ag. Exempt. ATV: 50" or less in width, 1500 lbs. or less dry weight; 3+ non-highway tires; straddle seat. ROHV: 64" or less width; 2000 lbs. or less dry weight; 4+ non-highway tires; nonstraddle seat; steering wheel. WUTV: 48" or more width; 135" or less length, including bumper; 800+ lbs. unladen weight with fluids; side-by-side seating; steering wheel. Non-highway tire: Pneumatic tire 6"+ wide, designed for use on wheel with a rim diameter of 14" or less. http://www.ksrevenue.org/faqs-dmvtandr.html https://www.kdor.org/county/ctl/TRInfo/Manuals/Section2.pdf http://rvpolicy.kdor.ks.gov/Pilots/Ntrntpil/IPILv1x0.NSF/ae2e39f7748055f8625655b004e9335/1aa4d56fbf07cbbf862565240079a705?OpenDocument

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MO (8/13)	ATV UTV Recreational OHV (ROHV)	<p>ATV: Yes, required for every dealer that sells more than 5 ATVs a year from a location (Separate license required for each dealer location and locations with less than 5 ATV sales do not require a license). Application requirements:</p> <ol style="list-style-type: none"> 1. Application: Form 4682; 2. Photograph of building, lot, and sign, (new applicants only); 3. Certificate of Dealer Educational Seminar Completion (used dealers only); 4. Corporate Surety Bond or Irrevocable Letter of Credit (Forms in Dealer Operating Manual link); 5. Garage liability policy (does not apply to trailer dealer); 6. Appropriate fees; 7. Background check. <p><i>Note: ATV, boat, and trailer dealers are not required to submit a franchise agreement.</i></p> <p>UTV/ROHV: No.</p>	<p>ATV: Yes, ATVs are treated the same for purposes of "transfer, titling, perfection of liens and encumbrances, and the collection of all taxes, fees and other charges."</p> <p>UTV/ROHV: No.</p>	<p>ATV: No.</p> <p>UTV/ROHV: Yes, if exclusively used in cultivating or raising agricultural products, on land owned or leased for producing farm products, and used directly in producing farm products (This applies even though UTV definition is restricted to use primarily for landscaping, lawn care, or maintenance).</p>	<p>ATVs: Yes, title and registration.</p> <p>UTV/ROHV: No title or registration.</p>	<p>All vehicles must be manufactured and used exclusively off-highway:</p> <p>ATV: 50" or less wide; dry unladen: 1500 lbs. or less; 3+ nonhighway tires; seat designed to be straddled by the operator or designed to carry 1+ person; handlebar steering.</p> <p>UTV: 63" or less wide; dry unladen: 1,850 lbs. or less; 4 or 6 wheels; to be used primarily for landscaping, lawn care, or maintenance purposes.</p> <p>ROHV: 64" or less wide; dry unladen: 2000 lbs. or less; 4+ nonhighway tires; with a nonstraddle seat; steering wheel.</p> <p>http://dor.mo.gov/motorv/atv.php</p> <p>Form 4682: Dealer/Mfg. License Application: http://dor.mo.gov/forms/4682.pdf</p> <p>Dealer Operating Manual: http://dor.mo.gov/forms/Dealer_Operating_Manual.pdf</p> <p>Tax Exemption: http://dor.mo.gov/faq/business/exempt.php</p>
NM (8/13)	OHV	<p>Yes.</p> <p>Dealers of OHVs must also distribute information provided by the New Mexico Department of Game and Fish to OHV purchasers about state laws, environmental and cultural considerations, customs, safety requirements, training programs, operating characteristics and potential risk of injury associated with OHVs.</p>	<p>Yes</p>	<p>If titled and registered (subject to 3% motor vehicle excise tax paid by owner upon titling), then exempt from Dealer's Gross Receipts Tax. If the motor vehicle excise tax is paid, dealer does not report sales proceeds as gross receipts subject to dealer's gross receipts tax.</p> <p>If exempt from title and registration (if used on private lands or agricultural operations), may deduct 50% of sale from gross receipts subject to gross receipts tax. Trade-in deduction taken before calculating 50% deduction. Dept. of Game and Fish advises dealers withhold amount to cover tax on all sales, except when dealer has specific evidence that vehicle will be titled.</p>	<p>Yes, title and registration if used on public lands (3% motor vehicle excise tax on titling; \$53 initial registration fee; \$50 every two years for registration renewals).</p> <p>Exempt from title and registration if used exclusively on private lands or for agricultural operations.</p>	<p>OHV: Any motor vehicle designed by the manufacturer for operation exclusively off the highway or road including: ATVs (50" or less wide, unladen dry weight 1000 lbs. or less, 3 or more low-pressure tires; straddle seat and handlebar steering); off-highway motorcycles (2 or less tires; straddle seat; handlebar steering); snowmobiles (designed for snow or ice and steered and supported in whole or in part by skis, belts, cleats, runners or low-pressure tires); recreational OHVs (80" or less wide; gross vehicle weight rating of 1750 lbs. or less; 4 or more tires; recreational use by one or more persons; a steering wheel, non-straddle seating; maximum speed of 35 mph; engine displacement of 1000cc or less; and a VIN); and any other vehicles defined by regulations "that fit the general profile of vehicles operated off the highway for recreational purposes."</p> <p>Cannot sell or offer for sale a vehicle that produces a noise level of more than 96 decibels.</p> <p>http://www.mvd.newmexico.gov/Commercial-Services/MVD-Related-Businesses/Pages/Home.aspx</p> <p>http://www.nmiada.com/nmiada_dealer_recycler_license_information.php</p> <p>http://www.wildlife.state.nm.us/ohv/ohv.html</p> <p>http://www.wildlife.state.nm.us/ohv/documents/PrintableSummaryofOHVlaws2009.htm</p>

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OK (9/15)	ATV UTV Recreational OHV (ROHV)	License is not required for sales by retail implement dealers which are businesses primarily selling tractors or any device "designed and adapted... exclusively for agricultural, horticultural or livestock-raising operations or for lifting or carrying an implement of husbandry." Other businesses selling ATVs, UTVs, or ROHVs, are required to obtain a Powersports dealers license . The forms and guidance for Powersports dealer licenses published by the Oklahoma Motor Vehicle Commission (OMVC) do not currently address the retail implement dealers exemption.	Yes, unless it meets the definition of an implement of husbandry: equipped with metal front or rear carrying racks; weighs less than 1,500 lbs; and used for agricultural, horticultural or livestock-raising operations.	Yes. Agricultural Exemption Permit holders are exempt from state excise tax when titling upon presentation of a Agricultural Exemption Permit if purchased for agricultural operations.	Yes, title and one-time registration (Insurance verification and odometer disclosure are inapplicable on title application). Licensed Powersports dealers and farm equipment dealers are exempt from having to title or register new or used vehicles that are held in such dealer's inventory. Implements of husbandry (see motor vehicle definition) are exempt from registration if owner places his/her driver license number or another of his/her vehicle's license plate number on rear of the ATV/ UTV/ROHV in letters 2" or taller. Note: The law exempts ATVs/UTVs/ROHVs from registration if purchased using an Agricultural Exemption Permit for agricultural operations, even if it does not qualify as an implement of husbandry, however, state tax commission's regulations and guidance still require registration. In light of low cost (Registration is \$11 one-time fee), it is advisable to comply.	Excise tax is not collected by dealer at sale. Dealer provides MSO or other transfer document / bill of sale. Buyer takes documentation to agency for titling/registration and payment of excise tax (4.5% of purchase price). ATV: manufactured and used exclusively off-highway; 4+ non-highway tires; 50" or less in width. UTV: manufactured and used exclusively off-highway; 4+ wheels; seating for 2+; steering wheel; powered by an internal combustion engine. ROHV: manufactured and used exclusively off-highway; 4+ non-highway tires; non-straddle seating; steering wheel (ROHVs are a sub-set of UTVs. ROHV definition is only used for safety laws (helmets, etc.) and not for sale / license laws). http://www.ok.gov/tax/Individuals/Motor_Vehicle/Unconventional_Vehicles/index.html Title application: http://www.ok.gov/tax/documents/701-6.pdf Sales Tax Exemption: http://www.ok.gov/tax/documents/PuD.pdf OMVC Forms: http://www.ok.gov/omvc/Forms/
OR (10/16)	ATV (4 Classes of ATVs)	Yes. Dealer license applications available at: http://www.oregon.gov/ODOT/DMV/pages/dealers/index.aspx	Yes, but not subject to title and registration requirements . Generally operation is permitted for all ATVs on gravel roads that are one and one half-lane wide or less. Generally not permitted on paved and two lane gravel roads except for street legal Class II and Class III vehicles that are properly registered.	N/A	Title: No, titling is optional for ATVs used solely off-road. Street legal Class II and III vehicles require title. Registration: No, registration is not required for ATV used solely off-road. Class II and III vehicles that are made street legal and used on roads require registration (Class I and IV cannot be made street legal). Note: If operated on public lands all classes of vehicles are required to obtain an annual operating permit from Parks & Rec. and operators required to complete safety education course.	Class I: Motorized, off-highway recreational vehicle, 50" or less in width, dry weight of 1,200 lbs., 3+ low pressure pneumatic tires that are 6"+ wide with rim diameter of 14" or less, handlebar steering, straddle seat (ATV or quad). Class II: Any motor vehicle heavier or wider than a Class I ATV and is not a Class IV ATV (includes Jeeps, trucks, dune buggy, etc.). Class III: Off-highway motorcycle operating on 2 tires. Class IV: 65" or less in width; motorized vehicle traveling on 4+ pneumatic tires that are 6"+ wide with rim diameter of 14" or less; dry weight of 1,800 lbs. or less (Side by side). Parks & Rec: http://www.oregon.gov/oprd/ATV/Pages/ATV_Publications.aspx FAQ: http://www.oregon.gov/oprd/ATV/Pages/qa.aspx

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TX (8/13)	ATV Recreational OHV (ROHV)	Yes	Yes	<p>Yes, if used exclusively on a commercial farm or ranch in the production of agricultural products for sale.</p> <p>http://www.window.state.tx.us/taxinfo/taxpubs/tx98_805.pdf and http://www.window.state.tx.us/taxinfo/taxpubs/tx94_101.pdf</p> <p>Purchaser must complete an exemption certificate and provide a valid Ag/Timber number: http://www.window.state.tx.us/taxinfo/taxforms/01-924.pdf.</p>	<p>Title: Yes, however in 2012 the DMV issued a new form, VTR-329, that exempts most ROHVs if "used primarily for farming or lawn care." Certain ROHVs cannot qualify for exemption, see attached form.</p> <p>Registration: No, unless used on public lands which requires an OHV sticker/registration from Parks and Wildlife Dept. and/or local authorities.</p> <p>If used on public land, operator must have a "Safety Certification" or supervision by a "Safety Certified" adult. Also must have lights, muffler, spark arrestor, and helmet on public lands.</p>	<p>ATV: straddle seat for the rider and passenger (if designed for passenger); designed with 3+ tires; designed by manufacturer for off-highway use; not designed by the manufacturer primarily for farming or lawn care. Effective 9/1/13: Removes straddle seat element; adds maximum width of 50".</p> <p>ROHV: non-straddle seat for the rider and passenger(s) (if designed for passengers); designed with 4+ tires; designed by the manufacturer for off-highway use; not designed by the manufacturer primarily for farming or lawn care.</p> <p>Retail sellers of ATVs may charge a documentary fee, under Tex. Fin. Code Ann. § 345.251, while retail sellers of ROHVs are not expressly permitted to do so.</p> <p>14 and under cannot operate unless supervised by an adult.</p> <p>Limited on-road use permitted only for: (1) "production, cultivation, care, harvesting, preserving, drying, processing, canning, storing, handling, shipping, marketing, selling, or use of agricultural products" and (2) utility work by a utility.</p> <p>http://txdmv.gov/motorists/buying-or-selling-a-vehicle/off-highway-vehicles</p> <p>http://txdmv.gov/dealers</p> <p>Dealer Manual: http://txdmv.gov/publications-dealers</p> <p>http://www.tpwd.state.tx.us/spdest/ohv/faq.phtml</p> <p>Form VTR-329: http://txdmv.gov/reports-and-data/doc_download/934-vtr-329-recreational-off-highway-vehicle-used-for-farming-or-lawn-care</p>
WA (10/16)	Wheeled All-Terrain Vehicle (WATV) UTV ORV	<p>Yes, must obtain either a "Miscellaneous Vehicle Dealer" (permits sale of ATVs, motorcycles, neighborhood electric, misc. trailers and misc. vehicles) or an "Off-Road Vehicle Dealer" (permits sale of vehicles intended for trail or cross country use) license. Off-Road Vehicle Dealer licensees are not required to meet full auto-dealer bond and franchise agreement requirements while Miscellaneous Vehicle Dealers must meet full requirements.</p> <p>Dept. of Licensing: http://www.dol.wa.gov/business/vehiclevesseldealer/dlroffroad.html</p>	Yes.	<p>Generally No:</p> <p>Original equipment sales are not eligible generally. Replacement parts may be eligible for exemption if vehicle is qualified as farm machinery and equipment.</p>	<p>Title: Yes.</p> <p>Registration: Not required if only used on private property. ORV Registration required for any use on public lands or roads for qualifying ATVs/UTVs.</p> <p>Note: Registration/decals exemption available for off-road vehicles used for agricultural purposes on land owned, leased, or managed by vehicle owner. Alternatively, ORVs can also be eligible for registration exemption as a Farm Vehicle if used primarily for agricultural pursuits which permits use on public roads within 25 mile radius of farm.</p>	<p>WATV: means either:</p> <ol style="list-style-type: none"> motorized non-highway vehicle 50" or less wide; seat height of 20"+; weighs less than 1,500 lbs.; 4 tires with a diameter of 30" or less; or UTV: 4+ low pressure tires of 20 psi or less, 74" wide or less, less than 2,000 lbs., wheelbase of 110" or less, is either (a) 50"+ wide; (b) 900+ lbs.; or (c) wheelbase exceeds 61". <p>ORV: "a nonstreet registered vehicle when used for recreational purposes on nonhighway roads, trails, or a variety of other natural terrain. (includes, but is not limited to, all-terrain vehicles, motorcycles, four-wheel drive vehicles, and dune buggies" [Washington Attorney General has determined WATVs are ORVs]).</p> <p>Washington ATV Association Pacific NW ATV rider resources: http://waatva.org/atv-registration/</p>