

1 vehicle upon which the plate or sticker is affixed must be operated off the roads, streets, and
2 highways of this State.

3 (d) All all-terrain vehicles or motorcycles registered for off-road use are subject to the
4 following title and registration fees:

5 (1) Registration fees. – The fee on an all-terrain vehicle or motorcycle registered
6 for off-road use shall be fifteen dollars (\$15.00).

7 (2) Title fees. – The fee for a title on an all-terrain vehicle or motorcycle
8 registered for off-road use shall be twenty-five dollars (\$25.00). The revenue
9 from the title fee shall be retained by the Wildlife Resources Commission to
10 operate the registration and titling system for off-road vehicles required to be
11 registered pursuant to G.S. 113-278.

12 (e) There is no requirement that an all-terrain vehicle or motorcycle registered for
13 off-road use has insurance on the vehicle or that the owner provides proof of financial
14 responsibility prior to the vehicle being registered.

15 (f) The Wildlife Resources Commission must collect sales and use tax, and any other
16 tax required to be collected pursuant to Chapter 105 of the General Statutes, on an all-terrain
17 vehicle or motorcycle being registered for off-road use and submit it to the Department of
18 Revenue. A credit will be allowed in accordance with G.S. 105-164.6(c) if the sales and use tax
19 was paid at the time of purchase and the owner provides acceptable proof of payment at the
20 time of registration."

21 **SECTION 3.** This act becomes effective January 1, 2018.