



Caltrans Division of Research,  
Innovation and System Information

Research

Notes

Planning, Policy  
and System  
Information

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Project Title:  
UTC - Off-Highway Vehicle (OHV)  
Fuel Tax Study

Task Number: 2967

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## Off-Highway Vehicle (OHV) Fuel Tax Study

Studying OHV fuel tax revenues as mandated by the California Revenue and Taxation Code, (2014 Amendments; Division 2, Part 2, Motor Vehicle Fuel Tax, Chapter 10, Section 8352.6e).

### WHAT IS THE NEED?

Caltrans is mandated by the California Revenue and Taxation Code, (2014 Amendments; Division 2, Part 2, Motor Vehicle Fuel Tax, Chapter 10, Section 8352.6e) to conduct a study on OHV fuel tax revenues in the 2014-15 fiscal year, in consultation with the Department of Parks and Recreation (DPR) and the Department of Motor Vehicles (DMV), and to provide a copy to the Legislature no later than January 1, 2016.

### WHAT ARE WE DOING?

Caltrans seeks address questions related to the amount of fuel tax generated by off-highway vehicle users. Every month, a portion of CA fuel tax revenues is transferred from the Motor Vehicle Fuel Account into the Off-Highway Vehicle Trust Fund based upon an estimated amount "attributable to taxes imposed upon...fuel used in the operation of motor vehicles off highway."

These revenues support the operation of nine state Off-Highway Vehicle (OHV) recreation parks around the state, and other state parks activities. The amount of the transfer is based upon a methodology developed in 1990 and first reviewed in a 2006 study. Caltrans is currently required to review the amount of transfer in an updated study.



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## WHAT IS OUR GOAL?

There are four tasks with in this contract with the ultimate result of a report that will provide updated data, findings and analysis on the study. The four tasks are:

1. Review of data and trends on OHV use and fuel purchases
2. Review of 2006 OHV fuel tax transfer study and methodology
3. Writing draft report
4. Revising draft report

## WHAT IS THE BENEFIT?

To provide the legislature with expert review and analysis of OHV Fuel Tax and the amount of transfer in an updated study.

## WHAT IS THE PROGRESS TO DATE?

Currently the University of California Transportation Center is reviewing the data and trends on OHV use and fuel purchases.

Next steps for this task is to review, approve, sign and submit 2006 OHV fuel tax transfer study and methodology to the California Legislature.