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Environmental Quality Council
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GAS TAXES DEDICATED TO RECREATION: ESTIMATING CURRENT USAGE TO EVALUATE EQUITY

	OHVs 2013	OHVs (circa 1991)	Snowmobiles 2013	Snowmobiles 1994 ²
Number in MT	Registered* = 77, 217 (80,860, CY 2016)	Estimate** = 27,800	Registered* = 56,844 (58,825, CY 2016)	Registered = 18,572 Total estimated = 54,000
Number of Montanans who participate	28.7% = 233,977†	11% = 86,900‡		
Percentage of households			8% ¹	10%
Gas tax generated	\$617,400 ^{1a}	\$438,663 ^{**}	\$1.2 million ¹	\$1.3 million
Gas tax received by Parks Division programs³	\$168,308, FY 13 (\$183,039, FY 17)	\$106,148, FY 92	\$714,108, FY 13 (\$776,607, FY 17)	\$596,809, FY 96
Gas tax allocation	1/8 of 1% (.125)		15/28 of 1% (.5357)	
Gas tax allocation that approximately equals gas tax generated	.4585 of 1%		9/10 of 1% (.9)	

*Montana Motor Vehicle Division (Off-highway only vehicles)

**Motor Industry Council, 1989

†Based on the US Census Bureau Montana population estimate, July 1, 2016, and the estimated percent of Montanans who participate in OHV recreation according to the 2008 National Survey on Recreation and the Environment.

‡1986 MT Outdoor Recreation Needs Survey

¹University of Montana Bureau of Business and Economic Research, 2013

^aResident use only

²University of Montana Bureau of Business and Economic Research, 1994

³Legislative Fiscal Division

^{**}Fiscal note, House Bill 309, 1991

±Minutes, Senate Highways and Transportation Committee, February 16, 1995, exhibit 1, page 7