

Farm Use ATV's/UTV's

An off highway vehicle can be exempt for **REGISTRATION** if it is used entirely (100%) for agricultural use.

An off highway vehicle can be exempt for a **TAX** if it is used as an agricultural implement more than 50% of the time.

An off highway vehicle **MUST BE REGISTERED** with the DNR if the operator is using it on public roads as part of a county or city ordinance.