

FINAL PRIVATE LETTER RULING

REQUEST LETTER

23-001

[REQUEST LETTER HAS BEEN REMOVED]

RESPONSE LETTER

8/17/23

NAME-1
ADDRESS
CITY, STATE - ZIP
EMAIL

Dear NAME-1:

This letter is in response to your request for a private letter ruling concerning the classification of a Snowdog machine for purposes of an off-highway motor vehicle registration. This private letter ruling concludes that the Snowdog meets the definition of snowmobile found in Utah Code Ann. § 41-22-2(22).

I. Facts

In your request letter, you explained the following facts:

(1) a Snowdog is a ‘motor vehicle designed for travel on snow or ice’, (2) a Snowdog does not have any [skis], runners, or low-pressure tires, (3) a Snowdog is supported in whole or in part by continuous loop track which can rightly be considered the belts and cleats mentioned in the code. [For steering,] [t]he state agencies are claiming that the track (belts/cleats) are steering the Snowdog. And that’s where I disagree with the state[’]s position. Steering of a motor vehicle regardless of the purpose/use of the motor vehicle is commonly understood to be through a system of mechanical connections/linkages that begin with [a] steering wheel (cars/trucks), stick (air planes/air boats), or handle bars (Snowmobiles/ATVs), and [end] with some device (tires, rudders, or [skis]) being turned independently of the body of the vehicle. There is no such mechanical system on a Snowdog that causes the track (belts/cleats) to be turned independently of the body of the Snowdog.

. . . The Snowdogs are not designed to have a person ride on the machine while using it to travel between point A and point B. The machine pulls you along behind the machine. The track (belts/cleats) is never turned independent of the complete machine and your body weight is never used to counter balance the machine. . . . Snowdogs are designed to be used on less deep snow and are most generally going to be used for ice fishing on flat, level, frozen surfaces . . .

[A Snowdog] is steered by applying your own muscle power to a handlebar attached to, and extending behind, the machine itself. This, in turn, will cause the complete machine to pivot on some undetermined point of track contact with the surface underneath the machine. If the track is being turned by the motor and the machine is moving forward or backwards, then the machine can be made to turn in one direction or the other by applying your muscle power to the handlebar. There are no physical parts of the machine being turned independently of any other part of the complete machine to accomplish this change in directing (being steered). . . .

Additional facts can be found on the manufacturer's website, www.snowdog.com. The Snowdog machine is designed to transport the operator of the machine by pulling him or her behind the machine in a sled or trailer. The sled or trailer is a necessary accessory for the operation of the machine. The Snowdog machine and the attached sled or trailer comprise the vehicle that transports the operator. When the operator in the sled or trailer uses muscle power on the handlebars to reposition the Snowdog machine relative to the sled or trailer, the vehicle can turn.

II. Applicable Law

Utah Code Ann. § 41-1a-201(1) provides, in part, that generally, a person may not operate an off-highway vehicle in this state unless it has been registered in accordance with the Utah Code, Title 41, Chapter 22, Off-Highway Vehicles. The fees for off-highway vehicles are, in part, determined by the type of vehicle being registered.

Utah Code Ann. § 41-22-2 includes, in part, definitions for various types of off-highway vehicles, with § 41-22-2 stating the following:

- (2) "All-terrain type I vehicle" means any motor vehicle 52 inches or less in width, having an unladen dry weight of 1,500 pounds or less, traveling on three or more low pressure tires, having a seat designed to be straddled by the operator, and designed for or capable of travel over unimproved terrain.
- (3) (a) "All-terrain type II vehicle" means any motor vehicle 80 inches or less in width, traveling on four or more low pressure tires, having a steering wheel, non-straddle seating, a rollover protection system, and designed for or capable of travel over unimproved terrain, and is:
 - (i) an electric-powered vehicle; or
 - (ii) a vehicle powered by an internal combustion engine and has an

unladen dry weight of 3,500 pounds or less.

- (b) "All-terrain type II vehicle" does not include golf carts, any vehicle designed to carry a person with a disability, any vehicle not specifically designed for recreational use, or farm tractors as defined under Section 41-1a-102.
- (4) (a) "All-terrain type III vehicle" means any other motor vehicle, not defined in Subsection (2), (3), (12), or (22), designed for or capable of travel over unimproved terrain.
- (b) "All-terrain type III vehicle" does not include golf carts, any vehicle designed to carry a person with a disability, any vehicle not specifically designed for recreational use, or farm tractors as defined under Section 41-1a-102.
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- (11) (a) "Motor vehicle" means every vehicle which is self-propelled.
- (b) "Motor vehicle" includes an off-highway vehicle.
- (12) "Motorcycle" means every motor vehicle having a saddle for the use of the operator and designed to travel on not more than two tires.
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- (14) "Off-highway vehicle" means any snowmobile, all-terrain type I vehicle, all-terrain type II vehicle, all-terrain type III vehicle, or motorcycle.
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- (22) "Snowmobile" means any motor vehicle designed for travel on snow or ice and steered and supported in whole or in part by skis, belts, cleats, runners, or low pressure tires.
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III. Analysis

As mentioned previously, you have asked about the classification of a Snowdog machine for purposes of an off-highway motor vehicle registration. This private letter ruling concludes that a Snowdog machine meets the definition of snowmobile found in § 41-22-2(22). Below is an explanation of the applicable law along with its application to the Snowdog machine.

Under § 41-1a-201(1), an off-highway vehicle must be registered. As you asserted, the Snowdog machine is an off-highway vehicle that must be registered.

Under § 41-22-2(14) an "off-highway vehicle" includes "any snowmobile, all-terrain type I vehicle, all-terrain type II vehicle, all-terrain type III vehicle, or motorcycle." In applying "off-highway vehicle," this ruling will consider the definition of snowmobile first.

Under § 41-22-2(22) a "snowmobile" means the following:

[A]ny motor vehicle designed for travel on snow or ice and steered and supported in whole or in part by skis, belts, cleats, runners, or low pressure tires.

The definition of snowmobile uses the term “motor vehicle.” Under § 41-22-2(11)(a), “‘motor vehicle’ means every vehicle which is self-propelled,” and under § 41-22-2(11)(b), “‘motor vehicle’ includes an off-highway vehicle.”

As explained below, the Snowdog vehicle meets the definition of snowmobile found in § 41-22-2(22). A snowmobile is a type of “motor vehicle,” which is self-propelled. The Snowdog machine with an attached sled or trailer is a self-propelled vehicle designed to transport people and other objects; it is a motor vehicle for purposes of § 41-22-2(11) and § 41-22-2(22). Under § 41-22-2(22), a snowmobile must be “designed for travel on snow or ice.” The Snowdog machine with its attached sled is a vehicle designed for travel on snow or ice. Also under § 41-22-2(22), a snowmobile must be “supported in whole or in part by skis, belts, cleats, runners, or low pressure tires.” The Snowdog vehicle is supported in whole or in part by the belts and cleats on the Snowdog machine and by the runners on the sled or, alternatively, if a trailer is used, by the low pressure tires on the trailer. Lastly, a snowmobile must be “steered,” as further explained in the next paragraph.

You have asserted that the Snowdog vehicle does not meet the “steered” part of the definition of snowmobile. The definition of snowmobile requires that the snowmobile be “steered . . . in whole or in part by skis, belts, cleats, runners, or low pressure tires.” The Snowdog machine meets this part of the definition as well. When the Snowdog machine is powered and operating, the operator steers it by using muscle force and by shifting his or her body weight. When the operator steers, the contact between the track’s belts and cleats of the machine and the surface under the Snowdog machine changes. To have full steering functionality, the Snowdog must be powered and operated. Otherwise, steering is greatly limited. Thus, the Snowdog machine is steered in part by belts and cleats, and overall, the Snowdog vehicle meets the full definition of snowmobile.¹

The Snowdog vehicle does not meet the definitions of all-terrain type I vehicle, all-terrain type II vehicle, or motorcycle.² Additionally, because the Snowdog vehicle meets the definition of snowmobile, the Snowdog vehicle does not meet the definition of all-terrain type III vehicle.³

Based on the above analysis, the Snowdog vehicle should be registered as a snowmobile.

IV. Conclusion

This private letter ruling concludes that the Snowdog vehicle meets the definition of snowmobile found in Utah Code Ann. § 41-22-2(22) and, thus, should be registered as a

¹ For a snowmobile to be “steered,” there is no requirement in the Utah Code that the snowmobile’s track of a belt and cleats be turned independently from the body of the vehicle. Although there is no such requirement as described above, the Snowdog machine is turned independently from the Snowdog’s attached sled or trailer in which the operator is located.

² The definitions of “all-terrain type I vehicle,” “all-terrain type II vehicle,” or “motorcycle” are found in § 41-22-2(2), (3), and (12), respectively.

³ The definition of “all-terrain type III vehicle” is found in § 41-22-2(4).

snowmobile.

The Tax Commission's conclusions are based on the facts as you described them and the Utah law currently in effect. Should the facts be different or if the law were to change, a different conclusion may be warranted. If you feel we have misunderstood the facts as you have presented them, you have additional facts that may be relevant, or you have any other questions, please feel free to contact the Commission.

Additionally, you may also appeal the private letter ruling in the following two ways.

First, you may file a petition for declaratory order, which would serve to challenge the Commission's interpretation of statutory language or authority under a statute. This petition must be in written form, and submitted within thirty (30) days after the date of this private letter ruling. You may submit your petition by any of the means given below. **Failure to submit your petition within the 30-day time frame could forfeit your appeal rights and will be deemed a failure to exhaust your administrative remedies.** Declaratory orders are discussed in Utah Administrative Code R861-1A-34 C.2., available online at <http://tax.utah.gov/commission/effective/r861-01a-034.pdf>, and in Utah Administrative Code R861-1A-31, available online at <http://tax.utah.gov/commission/effective/r861-01a-031.pdf>.

Second, you may file a petition for redetermination of agency action if your private letter ruling leads to an audit assessment, a denial of a claim, or some other agency action at a division level. This petition must be written and may use form TC-738, available online at <http://tax.utah.gov/forms/current/tc-738.pdf>. Your petition must be submitted by any of the means given below, within thirty (30) days, generally, of the date of the notice of agency action that describes the agency action you are challenging.

You may access general information about Tax Commission Appeals online at <http://tax.utah.gov/commission-office/appeals>. You may file an appeal through any of the means provided below:

- **Best way**—by email: taxappeals@utah.gov
- By mail: Tax Appeals
USTC
210 North 1950 West
Salt Lake City, UT 84134
- By fax: 801-297-3919

For the Commission,

Jennifer N. Fresques
Commissioner

JNF/aln

23-001