## (SUBSTITUTED FOR - SEE 1ST SUB)

Restores the refund percentages of fuel tax purchases made by boaters, off-road vehicle riders, and snowmobilers into nonhighway-purpose accounts established to benefit nonhighway users of fuel.

Declares it is the legislature's intent to honor its commitment when the refund amounts from nonhighway-purpose fuel tax purchases are no longer necessary to repay bonded debt associated with the 2003 and 2005 motor vehicle fuel tax increases.

Specifies that as of July 1, 2031, the state will apply the total percentage of nonhighway-purpose fuel tax refunds into the proper nonhighway user accounts for boaters, off-road vehicle riders, and snowmobilers.