

**SENATE  
STATE OF MINNESOTA  
EIGHTY-NINTH SESSION**

**S.F. No. 3511**

(SENATE AUTHORS: SAXHAUG)

DATE	D-PG	OFFICIAL STATUS
04/11/2016	5800	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; providing an exemption for building materials  
 1.3 purchased by nonprofit snowmobile clubs; amending Minnesota Statutes 2014,  
 1.4 section 297A.71, by adding a subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2014, section 297A.71, is amended by adding a  
 1.7 subdivision to read:

1.8 Subd. 49. **Nonprofit snowmobile clubs.** Building materials and supplies used by a  
 1.9 nonprofit snowmobile club to construct, reconstruct, or maintain or improve state or  
 1.10 grant-in-aid snowmobile trails are exempt. A nonprofit snowmobile club is eligible for  
 1.11 the exemption under this subdivision if it received, in the current year or in the previous  
 1.12 three-year period, a state grant-in-aid grant administered by the Department of Natural  
 1.13 Resources by applying for the grant with a local unit of government sponsor.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
 1.15 June 30, 2016.