

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 466

(SENATE AUTHORS: EICHORN, Ruud, Gazelka, Tomassoni and Lourey)

DATE	D-PG	OFFICIAL STATUS
01/30/2017	447	Introduction and first reading Referred to Taxes See HF4385, Art. 3, Sec. 6

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 2016,

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 2016, section 297A.71, is amended by adding a subdivision

1.7 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 the

1.11 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 June

1.15 30, 2017.