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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 3785

04/01/2016

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The bill was read for the first time and referred to the Committee on 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.