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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 842

02/17/2025 Authored by Myers, Norris, Warwas and Igo
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; expanding the exemption for purchases by
1.3 nonprofit snowmobile clubs; amending Minnesota Statutes 2024, section 297A.70,
1.4 subdivision 19.

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

1.6 Section 1. Minnesota Statutes 2024, section 297A.70, subdivision 19, is amended to read:

1.7 Subd. 19. Nonprofit snowmobile clubs; machinery and equipment. (a) The following
1.8 sales to an eligible nonprofit snowmobile club are exempt:

1.9 (1) sales of tangible personal property, including grooming machines, attachments, other
1.10 associated accessories, and repair parts, to a nonprofit snowmobile club that is used primarily
1.11 and directly for the grooming of state or grant-in-aid snowmobile trails are exempt. The
1.12 exemption applies to grooming machines, attachments, other associated accessories, and
1.13 repair parts; and

1.14 (2) sales of materials and supplies used or consumed in, and equipment incorporated
1.15 into, the construction, reconstruction, maintenance, or improvement of state or grant-in-aid
1.16 snowmobile trails, completed by the nonprofit snowmobile club.

1.17 (b) A nonprofit snowmobile club is eligible for the exemption under this subdivision if
1.18 it received, in the current year or in the previous three-year period, a state grant-in-aid
1.19 maintenance and grooming grant administered by the Department of Natural Resources by
1.20 applying for the grant with a local unit of government sponsor.

1.21 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.22 30, 2025.