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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. **2436**

02/27/2014 Authored by Davids, Anzelc, Dill, Melin and Metsa
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; exempting certain purchases by snowmobile
1.3 clubs; amending Minnesota Statutes 2012, section 297A.70, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2012, section 297A.70, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 19. **Nonprofit snowmobile clubs; machinery and equipment.** Sales of
1.9 tangible personal property to a nonprofit snowmobile club and that is used primarily for
1.10 the grooming of state or grant-in-aid snowmobile trails are exempt. The exemption applies
1.11 to grooming machines, attachments, other associated accessories, and repair parts.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.13 June 30, 2014.