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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 1491

02/21/2019 Authored by Davids, Marquart, Ecklund, Fabian and Swedzinski
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 2018,
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 2018, section 297A.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 51. 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, 2019.