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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 363

01/19/2017 Authored by Davids, Ecklund, Metsa, Sundin, Knoblach and others
The bill was read for the first time and referred to the Committee on Environment and Natural Resources Policy and Finance
02/22/2017 Adoption of Report: Re-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 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.