

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 466

(SENATE AUTHORS: EICHORN, Ruud, Gazelka, Tomassoni and Lourey)

| DATE | D-PG | OFFICIAL STATUS |
|------------|------|---|
| 01/30/2017 | 447 | Introduction and first reading Referred to Taxes See HF4385, Art. 3, Sec. 6 |

- 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.