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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **3154**

03/01/2018 Authored by Ecklund, Metsa and Sandstede  
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 a sales tax exemption for certain  
1.3 purchases by nonprofit cross-country ski clubs; amending Minnesota Statutes  
1.4 2016, section 297A.70, subdivision 19.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.70, subdivision 19, is amended to read:

1.7 Subd. 19. **Nonprofit snowmobile clubs and nonprofit cross-country ski clubs;**  
1.8 **machinery and equipment.** Sales of tangible personal property to a qualifying nonprofit  
1.9 ~~snowmobile~~ club that is used primarily and directly for the grooming of state or grant-in-aid  
1.10 snowmobile trails or state or grant-in-aid cross-country ski trails are exempt. The exemption  
1.11 applies to grooming machines, attachments, other associated accessories, and repair parts.  
1.12 A qualifying nonprofit snowmobile club is eligible for the exemption under this subdivision  
1.13 if it received, in the current year or in the previous three-year period, a state grant-in-aid  
1.14 maintenance and grooming grant administered by the Department of Natural Resources by  
1.15 applying for the grant with a local unit of government sponsor. For purposes of this  
1.16 subdivision, "qualifying nonprofit club" means a nonprofit snowmobile club or a nonprofit  
1.17 cross-country ski club.

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.19 30, 2018.