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State of Minnesota
HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **2410**

03/02/2023 Authored by Lislegard, Myers, Wolgamott, Davids, Brand and others
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; expanding the exemption for purchases by
- 1.3 nonprofit snowmobile clubs; amending Minnesota Statutes 2022, section 297A.70,
- 1.4 subdivision 19.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2022, section 297A.70, subdivision 19, is amended to read:
- 1.7 Subd. 19. **Nonprofit snowmobile clubs; machinery and equipment.** (a) The following
- 1.8 sales to an eligible nonprofit snowmobile club are exempt:
- 1.9 (1) sales of tangible personal property, including grooming machines, attachments, other
- 1.10 associated accessories, and repair parts, to a nonprofit snowmobile club that is used primarily
- 1.11 and directly for the grooming of state or grant-in-aid snowmobile trails are exempt. The
- 1.12 exemption applies to grooming machines, attachments, other associated accessories, and
- 1.13 repair parts; and
- 1.14 (2) sales of materials and supplies used or consumed in, and equipment incorporated
- 1.15 into, the construction, reconstruction, maintenance, or improvement of state or grant-in-aid
- 1.16 snowmobile trails, completed by the nonprofit snowmobile club.
- 1.17 (b) A nonprofit snowmobile club is eligible for the exemption under this subdivision if
- 1.18 it received, in the current year or in the previous three-year period, a state grant-in-aid
- 1.19 maintenance and grooming grant administered by the Department of Natural Resources by
- 1.20 applying for the grant with a local unit of government sponsor.
- 1.21 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 1.22 30, 2023.