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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 690

02/04/2021 Authored by Igo
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 2020,
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 2020, section 297A.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 53. Nonprofit snowmobile clubs. Purchases by a nonprofit snowmobile club of
1.9 materials and supplies used or consumed in, and equipment incorporated into, the
1.10 construction, reconstruction, maintenance, or improvement of state or grant-in-aid
1.11 snowmobile trails, completed by the nonprofit snowmobile club, are exempt. A nonprofit
1.12 snowmobile club is eligible for the exemption under this subdivision if it received, in the
1.13 current year or in the previous three-year period, a state grant-in-aid grant administered by
1.14 the Department of Natural Resources by applying for the grant with a local unit of
1.15 government sponsor.

1.16 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.17 30, 2021.