

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 482

(SENATE AUTHORS: EICHORN, Lang, Jasinski, Koran and Ruud)

DATE	D-PG	OFFICIAL STATUS
02/01/2021	209	Introduction and first reading Referred to 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.