

File Number: H.F. 363
Version: As introduced

Date: February 17, 2017

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Subject: Sales tax exemption for nonprofit snowmobile clubs

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Provides a sales tax exemption on building materials and supplies used by a nonprofit snowmobile club to construct, maintain, or improve a state or grant-in-aid snowmobile trail. The language in the bill is modeled on the language for the existing sales tax exemption on grooming equipment purchased by the nonprofit snowmobile clubs.

Effective for purchases made after June 30, 2017.