

Subject Sales tax exemption for construction materials bought by snowmobile clubs

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Overview

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 nonprofit snowmobile clubs.

Effective for purchases made after June 30, 2019.