

Subject Nonprofit snowmobile club sales tax exemption expanded

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Summary

Under current law, sales of tangible personal property to nonprofit snowmobile clubs, including grooming machines, attachments, other associated accessories, and repair parts that are used primarily and directly for the grooming of state or grant-in-aid snowmobile trails are exempt.

This bill expands the exemption to include materials and supplies used or consumed in and equipment incorporated into the construction, reconstruction, maintenance, or improvement of state or grant in-aid snowmobile trails that are completed by the club.

Effective for sales and purchases made after June 30, 2023.