

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 466**

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DATE  
01/30/2017

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

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 2016,  
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 2016, section 297A.71, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 49. **Nonprofit snowmobile clubs.** Building materials and supplies used by a  
1.9 nonprofit snowmobile club to construct, reconstruct, or maintain or improve state or  
1.10 grant-in-aid snowmobile trails are exempt. A nonprofit snowmobile club is eligible for the  
1.11 exemption under this subdivision if it received, in the current year or in the previous  
1.12 three-year period, a state grant-in-aid grant administered by the Department of Natural  
1.13 Resources by applying for the grant with a local unit of government sponsor.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.15 30, 2017.