



S.F. No. 1969 – Sales tax exemption for nonprofit snowmobile clubs

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Date: March 25, 2025

Section 1. Nonprofit snowmobile clubs; machinery and equipment. Under current law, sales of tangible personal property, including grooming machines, attachments, and other associated accessories to nonprofit snowmobile clubs used primary and directly for grooming state or grant-in-aid snowmobile trails are exempt. This bill expands the exemption to include materials and supplies used in and equipment incorporated into the construction, reconstruction, maintenance or improvement of state or grant-in-aid snowmobile trails completed by the nonprofit snowmobile club.

Effective for sales and purchases made after June 30, 2025.

