

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1969

(SENATE AUTHORS: HAUSCHILD and Weber)

DATE	D-PG	OFFICIAL STATUS
02/27/2025	568	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; expanding the exemption for purchases by

1.3nonprofit snowmobile clubs; amending Minnesota Statutes 2024, section 297A.70,

1.4subdivision 19.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. Minnesota Statutes 2024, section 297A.70, subdivision 19, is amended to read:

1.7Subd. 19. **Nonprofit snowmobile clubs; machinery and equipment.** (a) The following

1.8sales to an eligible nonprofit snowmobile club are exempt:

1.9(1) sales of tangible personal property, including grooming machines, attachments, other

1.10associated accessories, and repair parts, to a nonprofit snowmobile club that is used primarily

1.11and directly for the grooming of state or grant-in-aid snowmobile trails are exempt. The

1.12exemption applies to grooming machines, attachments, other associated accessories, and

1.13repair parts; and

1.14(2) sales of materials and supplies used or consumed in, and equipment incorporated

1.15into, the construction, reconstruction, maintenance, or improvement of state or grant-in-aid

1.16snowmobile trails, completed by the nonprofit snowmobile club.

1.17(b) A nonprofit snowmobile club is eligible for the exemption under this subdivision if

1.18it received, in the current year or in the previous three-year period, a state grant-in-aid

1.19maintenance and grooming grant administered by the Department of Natural Resources by

1.20applying for the grant with a local unit of government sponsor.

1.21EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.2230, 2025.