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An Act To Change the Requirements for the Sales Tax Exemption for Snowmobile Trail Grooming Equipment

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§90, as enacted by PL 2007, c. 429, §2 and affected by §3, is amended to read:

90. Qualified snowmobile trail grooming equipment. Sales to incorporated nonprofit snowmobile clubs of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.

SUMMARY

This bill removes the requirement that a snowmobile club be a nonprofit organization in order to be eligible for the sales tax exemption for snowmobile trail grooming equipment.