

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

‘**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 incorporated under the provisions of Title 13-B of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.’

SUMMARY

The amendment replaces the bill and requires that a snowmobile club must be a nonprofit corporation incorporated under the Maine Revised Statutes, Title 13-B in order to receive the sales tax exemption for snowmobile trail grooming equipment.