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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **2866**

03/13/2023 Authored by Lislegard and Heintzeman
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing an exemption for certain purchases
1.3 by nonprofit all-terrain vehicle clubs; amending Minnesota Statutes 2022, section
1.4 297A.70, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.70, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 22. Nonprofit all-terrain vehicle clubs; machinery, equipment, parts, and
1.9 supplies. (a) The following sales to an eligible nonprofit all-terrain vehicle club are exempt:

1.10 (1) sales of tangible personal property, including grooming machines, attachments, other
1.11 associated accessories, and repair parts, that is used primarily and directly for the grooming
1.12 of state or grant-in-aid all-terrain vehicle trails; and

1.13 (2) sales of materials and supplies used or consumed in, and equipment incorporated
1.14 into, the construction, reconstruction, maintenance, or improvement of state or grant-in-aid
1.15 all-terrain vehicle trails, completed by the all-terrain vehicle club.

1.16 (b) A nonprofit all-terrain vehicle club is eligible for the exemption under this subdivision
1.17 if it received, in the current year or in the previous three-year period, a state grant-in-aid
1.18 maintenance and grooming grant administered by the Department of Natural Resources by
1.19 applying for the grant with a local unit of government sponsor.

1.20 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.21 30, 2023.