

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 937

H.P. 712

House of Representatives, March 1, 2007

### An Act To Exempt Qualifying Snowmobile Trail Grooming Equipment from State Sales Tax

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND

Clerk

Presented by Representative CLARK of Millinocket.  
Cosponsored by Senator SHERMAN of Aroostook and  
Representatives: AYOTTE of Caswell, CLEARY of Houlton, JACKSON of Allagash,  
McLEOD of Lee, THERIAULT of Madawaska, Senators: MARTIN of Aroostook, RAYE of  
Washington, SMITH of Piscataquis.

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

2 **Sec. 1. 36 MRSA §1760, sub-§90** is enacted to read:

3 **90. Qualified snowmobile trail grooming equipment.** Sales of snowmobiles and  
4 snowmobile trail grooming equipment purchased by an entity that is eligible for partial  
5 reimbursement of that purchase from a capital equipment grants program administered by  
6 the Department of Conservation, Bureau of Parks and Lands.

7 **Sec. 2. Effective date.** This Act takes effect October 1, 2007.

8 **SUMMARY**

9 This bill exempts from sales and use tax snowmobiles and snowmobile trail  
10 grooming equipment purchased by an entity that is eligible for partial reimbursement of  
11 that purchase from a capital equipment grants program administered by the Department  
12 of Conservation, Bureau of Parks and Lands.