

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 71

H.P. 62

House of Representatives, January 9, 2001

**An Act to Exempt Qualifying Snowmobile Trail Grooming Equipment
From State Sales Tax.**

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 KNEELAND of Aroostook and
Representatives: BERRY of Belmont, BUNKER of Kossuth Township, CARR of Lincoln,
DUNCAN of Presque Isle, DUNLAP of Old Town, HONEY of Boothbay, STANLEY of
Medway, WHEELER of Bridgewater.

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

4 **Sec. 1. 36 MRSA §1760, sub-§84** is enacted to read:

6 **84. Snowmobile equipment.** Sales of snowmobile equipment
8 purchased by an entity that has a snowmobile trail grooming
contract with the Department of Conservation, Bureau of Parks and
Lands, Off-road Division.

10 **SUMMARY**

12 This bill exempts from sales and use tax snowmobile
14 equipment purchased by an entity that has a snowmobile trail
grooming contract with the Department of Conservation, Bureau of
16 Parks and Lands, Off-road Division.