

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
124TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1165, L.D. 1637, Bill, "An Act To Change the Requirements for the Sales Tax Exemption for Snowmobile Trail Grooming Equipment"

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.

COMMITTEE AMENDMENT