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

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

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

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

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

SUMMARY

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