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Public Law
123rd Legislature
First Regular Session

Chapter 429
H.P. 712 - L.D. 937

**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. 12 MRSA §1893, sub-§3, ¶D is enacted to read:

D. By June 30th of each fiscal year, the State Controller shall transfer from the Snowmobile Trail Fund to the unappropriated surplus of the General Fund an amount equal to the tax exemption under Title 36, section 1760, subsection 90.

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

90. Qualified snowmobile trail grooming equipment. Sales to incorporated nonprofit snowmobile clubs of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.

Sec. 3. Effective date. This Act takes effect October 1, 2007.

Effective June 27, 2007.