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Expands the existing sales tax exemption for nonprofit snowmobile clubs to nonprofit cross-country ski clubs. The exemption applies to purchases of equipment and other items used directly in grooming of state or grant-in-aid trails for either sport. To qualify a club for either sport must have received a state grant-in-aid maintenance and grooming grant from the Department of Natural Resources in the current year or the previous three years.

Effective for sales and purchases made after June 30, 2018.