



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1547

S.P. 631

In Senate, April 10, 2025

**An Act to Use a Portion of the Sales Tax on Snowmobiles to Fund
Maine's Snowmobile Trail Programs**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BLACK of Franklin.

Cosponsored by Senator: GUERIN of Penobscot, Representatives: CRAY of Palmyra,
GUERRETTE of Caribou, MASON of Lisbon, THORNE of Carmel, WOOD of Greene.

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

2 **Sec. 1. 12 MRSA §13002, 2nd ¶**, as enacted by PL 2003, c. 414, Pt. A, §2 and
3 affected by c. 614, §9, is amended to read:

4 All taxes collected pursuant to this section must be transmitted forthwith to the
5 Treasurer of State and, except as otherwise provided in this section, credited to the General
6 Fund as undedicated revenue. The Legislature shall appropriate to the department in each
7 fiscal year an amount equal to the administrative costs incurred by the department in
8 collecting revenue under this section. Those administrative costs must be verified by the
9 Department of Administrative and Financial Services.

10 **Sec. 2. 12 MRSA §13002**, as enacted by PL 2003, c. 414, Pt. A, §2 and affected by
11 c. 614, §9, is further amended by enacting after the 2nd paragraph a new paragraph to read:

12 Of the taxes collected pursuant to this section and section 13003, subsection 2,
13 including taxes collected by a dealer under section 13003, subsection 2, paragraph C, with
14 respect to snowmobiles, 60% must be credited to the General Fund as undedicated revenue
15 and 40% must be credited to the Snowmobile Trail Fund within the Department of
16 Agriculture, Conservation and Forestry, Bureau of Parks and Lands, of which 80% must
17 be dedicated to trail maintenance and 20% must be dedicated to capital equipment
18 expenditures.

19 **SUMMARY**

20 This bill provides that 40% of the sales and use taxes collected with respect to
21 snowmobiles must be credited to the Snowmobile Trail Fund of the Department of
22 Agriculture, Conservation and Forestry, Bureau of Parks and Lands. Of that 40%, 80%
23 must be dedicated to trail maintenance and 20% must be dedicated to capital equipment
24 expenditures.