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Public Law
124th Legislature
Second Regular Session

Chapter 491
H.P. 1165 - L.D. 1637

**An Act To Change the Requirements for the Sales Tax
Exemption for Snowmobile Trail Grooming Equipment**

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

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 13B of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.

Effective July 12, 2010