



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 698

S.P. 247

In Senate, February 26, 2013

**An Act To Provide an Exemption from Fuel and Sales Taxes to
Persons Engaged in Snowmobile Trail Grooming**

(EMERGENCY)

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 THOMAS of Somerset.
Cosponsored by Representative CROCKETT of Bethel and
Senators: COLLINS of York, MAZUREK of Knox, Representatives: AYOTTE of Caswell,
DAVIS of Sangerville, JOHNSON of Greenville, WILLETTE of Mapleton.

1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** the State's system of snowmobile trails that are financed in whole or in
4 part by the Snowmobile Trail Fund are an essential part of the State's winter recreation
5 economy; and

6 **Whereas,** maintaining the State's system of snowmobile trails is important for
7 attracting snowmobile riders; and

8 **Whereas,** the cost of purchasing, maintaining and operating snowmobile trail
9 grooming equipment is a financial barrier that discourages people from being in the
10 business of grooming snowmobile trails that are financed in whole or in part by the
11 Snowmobile Trail Fund; and

12 **Whereas,** the loss of well-groomed snowmobile trails will hurt the State's winter
13 recreation economy; and

14 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
15 the meaning of the Constitution of Maine and require the following legislation as
16 immediately necessary for the preservation of the public peace, health and safety; now,
17 therefore,

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

19 **Sec. 1. 36 MRSA §1760, sub-§90,** as amended by PL 2009, c. 491, §1, is further
20 amended to read:

21 **90. Qualified snowmobile trail grooming equipment.** ~~Sales to snowmobile clubs~~
22 ~~incorporated under the provisions of Title 13-B~~ of snowmobiles and snowmobile trail
23 grooming equipment used directly and exclusively for the grooming of snowmobile trails
24 purchased by snowmobile clubs incorporated under the provisions of Title 13-B and
25 purchased by persons operating snowmobile trail grooming equipment registered
26 pursuant to Title 12, section 13113.

27 **Sec. 2. 36 MRSA §2908, first ¶,** as amended by PL 2007, c. 438, §70, is further
28 amended to read:

29 A person who purchases and uses internal combustion engine fuel for any
30 commercial use other than in the operation of a registered motor vehicle on the highways
31 of this State or, except as provided in section 2910, in the operation of an aircraft and
32 who has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in
33 the amount of the tax paid, less 1¢ per gallon, upon presenting to the State Tax Assessor a
34 sworn statement accompanied by evidence as the assessor may require. The statement
35 must show the total amount of internal combustion engine fuel so purchased and used by
36 that person for a commercial use other than in the operation of registered motor vehicles
37 on the highways of this State or in the operation of aircraft. For purposes of this section,
38 using snowmobile trail grooming equipment registered pursuant to Title 12, section
39 13113 to groom a snowmobile trail that is financed in whole or in part by the

1 Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry,
2 Division of Parks and Public Lands, described in Title 12, section 1893, subsection 3, is
3 considered a commercial use.

4 **Sec. 3. Effective date.** That section of this Act that amends the Maine Revised
5 Statutes, Title 36, section 1760, subsection 90 takes effect April 1, 2013.

6 **Emergency clause.** In view of the emergency cited in the preamble, this
7 legislation takes effect when approved.

8 **SUMMARY**

9 This bill makes the existing sales tax exemption for the purchase of snowmobiles and
10 snowmobile trail grooming equipment by snowmobile clubs available to persons
11 operating snowmobile trail grooming equipment registered with the Department of
12 Agriculture, Conservation and Forestry, Division of Parks and Public Lands, Off-road
13 Recreational Vehicle Division. It provides that operating registered snowmobile trail
14 grooming equipment to groom trails financed by the Snowmobile Trail Fund is
15 considered a commercial use for purposes of reimbursement of the tax paid on internal
16 combustion engine fuel.