

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3828/P1dn
JK:wlj:rs

November 12, 2009

Representative Roth:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that the Minnesota statute takes a more direct approach because, rather than define snowmaking and snow-grooming operations as a manufacturing activity, it simply creates an exemption for “[t]angible personal property used or consumed primarily and directly for tramways at ski areas or in snowmaking and snow-grooming operations at ski hills, ski slopes, or ski trails, including machinery, equipment, fuel, electricity, and water additives used in the production and maintenance of machine-made snow.”

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