



# MAINE REVENUE SERVICES

## SALES, FUEL & SPECIAL TAX DIVISION

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### AFFIDAVIT OF EXEMPTION

**For Qualified Snowmobiles and Trail Grooming Equipment  
sold to snowmobile clubs incorporated under the provisions of Title 13-B used directly and exclusively  
for the grooming of snowmobile trails.**

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I certify this sale is exempt from sales tax, pursuant to 36 MRSA §1760, sub-90 of the Maine Sales and Use Tax Law.

Description of Property Purchased: \_\_\_\_\_

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ VIN \_\_\_\_\_

Date of Purchase \_\_\_\_\_ Sale Price \$ \_\_\_\_\_ Trade-in: Kind of Vehicle \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_  
Corporate Name

\_\_\_\_\_  
Corporate Address \_\_\_\_\_ city \_\_\_\_\_ state \_\_\_\_\_

\_\_\_\_\_  
Corporate Officer's Signature \_\_\_\_\_ Date \_\_\_\_\_

I make this statement to allow the sale of the above described vehicle/equipment to me without collection of Maine sales tax, which would otherwise be applicable. I declare under the penalties of perjury that the equipment purchased will be used **directly and exclusively** for the grooming of snowmobile trails. The statements made herein are true to the best of my knowledge and belief.

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\_\_\_\_\_  
Seller's Name \_\_\_\_\_ Sales Tax # \_\_\_\_\_

\_\_\_\_\_  
Signature of Seller \_\_\_\_\_ Date \_\_\_\_\_

The purchaser states to me at the time of sale that they are an incorporated snowmobile club under the provisions of Title 13-B and is purchasing a snowmobile(s) and/or snowmobile trail grooming equipment to be used **directly and exclusively** for the grooming of snowmobile trails.

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