MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION
For Qualified Snowmobiles and Trail Grooming Equipment sold to incorporated nonprofit snowmobile clubs used directly and exclusively for grooming snowmobile trails.

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 $____________________

Amount allowed for trade in $___________________

Description of item traded in: ______________________________________________________________
Make __________________ Model __________________ Year __________ VIN _________________________

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.

Seller’s Name ___________________________ Sales Tax # __________________________

Signature of Seller_______________________ Date _______________________________

The purchaser states to me at the time of sale that it is an incorporated nonprofit snowmobile club and is purchasing a snowmobile(s) and/or snowmobile trail grooming equipment to be used **directly and exclusively** for the grooming of snowmobile trails.