



Association of WI Snowmobile Clubs, Inc

AWSC
Club Handbook

Updated: October 2021

AWSC Office

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The officers of a snowmobile club are instrumental in developing the growth and continuity of the club. This handbook has been developed to assist you in the role you have accepted as a club officer. It contains information for your club along with information about the AWSC.

This handbook is available for downloading from the AWSC website at www.awsc.org. Look for it under CLUBS under the header AWSC Handbook.

AWSC Mission Statement –

The mission of the AWSC is to provide information, direction, education, and resources to our members, and member clubs to promote, improve, and preserve safe responsible snowmobiling throughout Wisconsin, the snow-belt states and the international snowmobile community.

History of the Association of Wisconsin Snowmobile Clubs (AWSC) -

On the 8th day of February, 1969 in a dingy room of a small Minocqua night club, the dream of Myron Herrick for an association to represent all snowmobilers became a reality. It was an inconspicuous start and for many persons there was doubt that the newly proposed association would ever amount to anything. For lack of a better name, it was called the Lakeland Snowmobile Association and represented clubs from Eagle River, Land O' Lakes, Three Lakes and Minocqua. The meeting was called by a few concerned individuals who had the foresight to recognize that the new sport of snowmobiling could not survive without coordinated leadership. Already problems were facing the snowmobiler. Besides damaging laws that were about to be written, too much attention was being placed upon the racing circuit and little or no concern for the recreational rider. If, indeed a snowmobile law was to be passed, this new association, later called the *Association of Wisconsin Snowmobile Clubs, Inc.*, was going to have a hand in writing it. But to hire a lobbyist and obtain legal council takes money and where would the funds come from?

Each of the four original clubs pledged up to \$1000 and two months later at a meeting in Antigo, 51 additional clubs sweetened the pot again. Still later, after it was evident that the AWSC was the proven leader in effective legislation, membership dues were raised to \$3.00 per family. A valuable lesson learned; when a snowmobiler believes in something or if their rights are threatened, they will unite and support the cause with necessary action. Myron Herrick and his group believed then, just as we do today, that there is no better way to achieve these goals than through a good strong state Association.

Today the AWSC is 600 + snowmobile clubs strong with over 40,000 family members. The AWSC continues today as it did some 50+ years ago to fight for legislation to preserve, protect, and promote safe snowmobiling in the great state of Wisconsin!

United We Trail ... Divided We Fail

Information on the AWSC –

How is the AWSC organized?

The AWSC is the largest volunteer association in the state. Wisconsin has 72 counties. Each county has a county snowmobile association, council or alliance that is comprised of local snowmobile clubs, who elect a Board of Directors.

Each county association elects (annually or bi-annually) two members to represent their county. A County Director and Representative (who fills in for the County Director in his or her absence) both serve on the AWSC Board of Directors. However, only the County Director has the voting rights at AWSC Director Meetings. In the event the Director is absent from the meeting, the County Representative can vote. There are 4 meetings a year which they should plan to attend (January, March Spring Convention, July and October Workshop). The County Director is paid mileage from the AWSC to attend these 4 meetings (current rate of .50 per mile) and that is paid out only once, in January, for the preceding year. The Representative is paid mileage for a meeting only in the absence of the County Director at that meeting.

The County Director and/or Representative acts as the liaison between the AWSC and his or her county. It is their responsibility to relay the information between the AWSC and the county clubs, thus keeping everyone informed.

Members of the AWSC elect AWSC Executive Officers at the Spring Convention. The Executive Board (Officers) consists of: President, Vice President, Treasurer and Secretary. In addition, the 72 County Directors elect an Executive Director who also serves on the Board. The Executive Board, with guidance from the Directors, is responsible for the operational and financial decisions of the AWSC. They too are very dedicated volunteers.

All current AWSC clubs have voting rights and are encouraged to attend the Spring Convention and vote!

The AWSC retains an Attorney, along with a Lobbyist (as needed), both in Madison, on behalf of the Association and its members.

The AWSC currently employs one (1) full time employee Stormy Hovey Office/Business Manager all year with a very small seasonal part-time staff.

The AWSC also has a paid Association Coordinator who helps in assisting the Executive Board members and the office when needed. Our Association Coordinator is Don Hamilton and he works from his home. Please contact the AWSC President for contact information.

The AWSC office is located in De Forest, WI which is just north of Madison.

How is the AWSC funded?

The majority of the AWSC's funding comes from annual membership dues paid by individuals, families, and commercial sponsors. Just like the snowmobile clubs, the AWSC receives additional revenue from raffles and donations. Organized, operated, and recognized by the IRS as a 501(c)(3) non-profit, the bylaws of the Association guide and ensure the AWSC remains non-profit.

Why should I belong to the AWSC?

Membership in the AWSC helps to protect and preserve the rights of snowmobilers through state and national representation. The AWSC exists to guarantee the continued existence of snowmobiling in WI.

The AWSC promotes club membership, trail safety and responsible snowmobiling. Without clubs and volunteers the trail system that we all know and love would not exist!

Few people, including public officials, realize that our state's snowmobile program, regarded as one of America's best, exists **without funding from non-snowmobiling taxpayers**. Dollars collected from snowmobile registration fees, trail pass funds and the WI gasoline tax (on 50 gallons per registered snowmobile) is directed to the segregated account managed by the WI DNR. Funds are granted to each county based on their number of funded trail miles. The Governor's Recreational Council reviews all projects put forth for funding. Clubs are eligible to apply for reimbursement of expenses for maintenance and grooming activities on those funded state trails.

The AWSC is also a member of Midwest Chapter and ACSA (American Council of Snowmobile Associations).

What does it cost to join the AWSC?

If purchased through a snowmobile club, adults 19 and older may purchase individual or family membership for \$12 a year. A "family" is defined as legally married couple and all their children, up to 18 years of age. Note: Current Club and AWSC Members are required to purchase the annual Trail Pass at the \$10 discounted rate.

If purchased through the AWSC office, adults 19 and older may purchase individual or family "Associate" membership for \$20 a year. A "family" is defined as legally married couple and all their children, up to 18 years of age. [Note: By law, Associate Members are INELIGIBLE to purchase the annual Trail Pass at the \$10 discounted rate because they are not Club Members.]

You can also join as a Commercial Member – See commercial membership later in this book.

Remember, the AWSC encourages everyone to join a snowmobile club!

Are there any benefits to joining the AWSC?

Yes! Most importantly is the fact that you are helping to preserve the sport of snowmobiling through your legislative voice.

- ✓ You will receive seven (7) issues of the Wisconsin Snowmobile News (WSN) magazine (Sept – March), the official publication of the AWSC.
- ✓ Eligibility for the annual \$10.00 discounted rate WI Trail Pass.
The option to purchase discounted auto/home/snowmobile/boat insurance through Liberty Mutual Insurance (sponsor of the AWSC).
- ✓ AWSC scholarship program for members who have graduating High School seniors.
- ✓ You can receive an AWSC membership card and an AWSC decal.

AWSC Office –

529 Trail Side Drive - Suite 200
De Forest, WI 53532

AWSC website – www.awsc.org

Phone – 608.846.5530 / 800.232.4108

Fax – 608.846.5534

Office/Business Manager – Stormy Hovey - awsc@awsc.org or stormyh@awsc.org
Customer Service – customerservice@awsc.org

Office Hours – Monday – Thursday 8:00 a.m. - 4:30 p.m.
Friday – 8:00 a.m. - 4:00 p.m.

Off Season Hours (April-Labor Day) will vary.

The office will field questions on the following:

Address changes

Club rosters, membership, payment issues, concerns

Commercial sponsor questions or concerns

Convention or Workshop questions or registration matters

Delivery issues with the WSN magazine

Discounted (\$10) Trail Pass questions or concerns

Website (includes posting a club snowmobile event), groomer equipment to buy or sell

Please DO NOT call or email the office with physical snowmobile trail issues. Please contact your County Director or Representative. The AWSC office does not deal with snowmobile trails or conditions.

AWSC Officers - Executive Board Members – (Current Member Year)

President – Dave Newman – 715.212.7914 or dnewman@ceas.coop

Vice President – Lori Heideman – 715.741.0488 or racingator@wctc.net

Treasurer – Lauren Levey. – 262-358-3763 or llevey17@gmail.com

Secretary – Sue Smedegard – 715.656.3855 or suesmed@gmail.com

Executive Director (for AWSC County Directors) – Mike Holden – 920-980-2321 or holdenmach@outlook.com

Note: Please do not contact the AWSC Executive Board Secretary for address changes, roster issues or questions, or WSN magazine delivery concerns. Those should all be directed to the AWSC business office where the database is maintained. Thank you!

Club Mailings -

- The AWSC business office does club mailings to your club's Membership Chairperson and or President from time to time. It will be hard copy through the US Post Office. They are mailed to the club membership chair and emailed to both the club president and the club membership chair.
- April/May is a wrap-up letter on the convention along with other information. A current club roster, current club officers and current club information form. It is asked that all information be updated on a yearly basis. This information will be emailed to the club president and the club membership chair. It will be mailed to the current listed club membership chair.
- August Information on the upcoming Workshop (Oct), Miss Snowflake pageant, WSN magazine deadlines, and any other pertinent information.
- January is a mailing with information on the upcoming spring convention and your club voting delegate form.

Please note that the office gets calls (almost daily) from groups, companies, organizations and individuals looking for our mailing list both USPS and emails. The AWSC member database ***is not sold or given*** to anyone.

AWSC Conventions & Workshops –

How are locations selected?

Locations are selected three (3) years in advance. County Directors vote on a proposed location. The AWSC business office staff does not vote.

The current 3-year outlook can be located on the website:.

www.awsc.org/AWSC/media/Images/AWSC/Media%20News/08-12-21-AWSC-3-Year-Calendar_.pdf

AWSC Convention –

Conventions are usually held in mid to late March with the election of Officers (AWSC Executive Officers-yearly positions) taking place at the Annual Meeting on Saturday morning. This is the yearly business meeting for the Association.

All AWSC clubs have the right to vote! Clubs with ten (10) or more current members are allowed two (2) votes; less than ten (10) members, one (1) vote. Voting members ***must be current members of the AWSC at the time of the vote.*** Clubs will be sent a ***voting delegate form.*** Please fill out the voting delegate form with current club member(s) names and send the form (or fax – 608.846.5534 or email – stormyh@awsc.org) to the AWSC office ***on or before the deadline date stated on the form.***

Please note: Late forms ***will not*** be accepted.

All voting delegates must be verified with current AWSC membership to vote. In the event a club member cannot attend the meeting, your County Director and/or Rep can vote in your absence as your designated voting delegate. Voting delegate forms are sent to the clubs in January in a club mailing from the AWSC office.

There is a banquet (dinner is pre-paid and pre-registered) Saturday evening where all of the current year scholarship winners and the snowmobile friendly winners are recognized. Also note banquet attire is business casual.

The current AWSC President awards the “President’s Cup” to the recipient he or she feels is most deserving to the Association.

A silent auction is held during the weekend (Saturday later afternoon/evening) to help raise funds for KAOS (Kids and Adults on Snowmobiles) program. Clubs, county alliances and individual members are reminded to donate auction baskets with all proceeds going to KAOS.

Director Meeting is Sunday morning (8:30 am). All AWSC Members are welcome and invited to attend.

AWSC Workshop –

Workshop is normally held the third weekend of October. Short workshop sessions are held on Saturday afternoon and can range in a variety of subjects including: Safety Instructor re-certification, groomer tips, club fundraising ideas and trail signing. Information on sessions is available on the AWSC website (www.awsc.org) along with registration forms. Look for information and registration forms in your packet of materials from the AWSC office in late July. In addition, registration information will be available in the Sept issue of the WSN magazine.

There is a short General Meeting on Saturday morning open to all attendees.

AWSC raffle prize winners are selected this weekend at the Saturday morning meeting.

There is a banquet (dinner is pre-registered & pre-paid) Saturday evening where all of the “Of the Year” winners are recognized with awards. Also note banquet attire is business casual.

Halloween/costume dance on Friday night with DJ.

Miss Snowflake is crowned at the banquet dinner on Saturday evening.

A silent auction is held during the weekend (Saturday later afternoon/evening) to help raise funds for the AWSC scholarship program. Clubs, county alliances and individual members are reminded to donate auction baskets

Director Meeting is Sunday morning (8:30 am). All AWSC members are welcome and invited to attend.

Miss Snowflake –

Every year in conjunction with the Workshop weekend (Oct/Nov), the AWSC sponsors a Miss Snowflake pageant. The pageant is open to all girls (must be a current member) between the ages of 16-22. Each year a contestant (sponsored by her snowmobile club) is crowned “Miss Snowflake” and has the opportunity to travel the state representing the AWSC. This is not a “beauty pageant” but a crowning of that special someone who has the energy, poise, and commitment to spread the excitement of snowmobiling. The crowning of the new “Miss Snowflake” takes place at the Saturday evening banquet. She attends club events statewide in the winter and summer months and does what she can to help clubs achieve success with their events.

Miss Snowflake’s schedule is posted on the AWSC website (www.awsc.org) along with her contact information.

When inviting Miss Snowflake to your event you are responsible for her mileage (.50 per mile), lodging and food.

The AWSC does have certain events throughout the year that Miss Snowflake is requested to attend, and in such cases the AWSC pays for mileage, lodging and food.

Miss Snowflake is given a snowmobile and trailer to use during her reign as Queen and at the end of her (1 year) reign is given a check for \$1500.

Applications are available in August from the AWSC website – www.awsc.org.

Of the Year Awards –

Each year (in January) the Association posts information on the AWSC website (www.awsc.org) asking clubs to recognize someone special in their club or county association who has gone above and beyond and has given 110% over and over again without recognition. This is your chance to give that certain someone the recognition they deserve! Applicants are selected by AWSC Directors and Reps at the summer Directors meeting in July. Winners are notified by certified letter in mid to late July.

The AWSC recognizes six (6) “Of the Year” winners: Snowmobiler, Young Snowmobiler, Snowmobile Family, Volunteer Groomer, Club and Dealer.

Winners will be offered a free one (1) night stay at the host hotel on Saturday night and their banquet meal(s) will all be paid for by the AWSC. Winners will be asked to get up and say a few words as they receive their plaque. Winners are sent to ACSA (American Council of Snowmobile Assn’s) after Workshop and are eligible for awards (if selected) at the ISC – International Snowmobile Congress.

AWSC Scholarships –

The AWSC offers a scholarship program that is open to all graduating High School seniors who are current members **and** who have been members for 2 previous years. Information and criteria is available on the AWSC website (www.awsc.org) in October/November.

The Scholarship committee holds a silent auction during the Workshop (Oct) weekend to raise money for scholarships that are awarded at the spring Convention (Mar). Along with the monies raised that weekend and generous donations from Liberty Mutual Insurance and Schwartz & Shea Insurance companies and others. The scholarship committee pours over numerous applications and selects scholarship recipients. Winners are notified via a phone call.

Winners will be offered a free one (1) night stay at the host hotel on Saturday night and their banquet meal(s) will all be paid for by the AWSC. Winners will be recognized at the banquet.

AWSC Raffle –

The AWSC currently holds one cash raffle. Our current raffle consists of 450 tickets printed and sold for \$100/per ticket. Tickets are available from your County Director or you can purchase them at Workshop. The drawing is held in October during the General Session of the Workshop. You do not need to be present to win. This is AWSC's one and only fund raiser.

AWSC Website -

The AWSC website (www.awsc.org) should be your first resource for information followed by your County Director or Rep. Then call the AWSC office if you can't locate the information you are looking for.

Having a club event? Let us know either by email, snail mail or fax and we'll post it **on our website**. The same form can be used to have your event posted in the WSN magazine, just check the WSN box and the AWSC office will forward to the magazine Editor.

Does your club have groomer equipment to sell or looking to buy? We can post an ad for you until the item sells. This is a free benefit to all AWSC clubs! Found on the AWSC website under Clubs>Equipment Sale/Purchase

AWSC Trailer -

The AWSC owns an enclosed trailer for clubs to use at no cost for promotional purposes at fairs and local events. The schedule is available on the AWSC website along with a form to reserve the trailer. The trailer is insured through the AWSC.

For more information about the trailer contact Dave Newman (AWSC President), 715-212-7914 / dnewman@ceas.coop or Daniel Reinhardt (AWSC Dodge County Director) 920-296-0665 / nanapoppyr77@gmail.com.

WSN (Wisconsin Snowmobile News) Magazine -

The WSN magazine is the official publication of the AWSC. It is published seven (7) times a year (Sept-Mar) and all **current** members of the AWSC will receive the Wisconsin Snowmobile News (WSN magazine).

The magazine Editor is Kale Warner. He is not an employee of the AWSC. He is an employee of MSPN (Publisher of the WSN). All club articles should be sent to **Kale Warner, 952.473.78701, 6595 Edenvale Blvd, Ste 180, Eden Prairie MN 55346**. Any questions regarding the magazine content should be directed to Kale as well at kale@mispninc.com. Anyone looking to place an ad or for pricing information should contact Kale directly.

In the July club mailing every club receives the magazine deadlines and forms for submitting clubs news and events. Submission forms are also available on the website www.awsc.org under the Clubs heading, "Club Forms".

If you are not receiving a magazine, please call the AWSC office. The office maintains the membership list which is generated from all the club rosters. The AWSC office sends the list to the magazine (MSPN) generally a month before the next issue is mailed. If your club membership is NOT current when the list is pulled for the magazine, you will NOT receive the magazine. If you have members who are receiving more magazines than they want – let the office know! If you are receiving two magazines and only want one, please call the office.

If you are moving, please call the AWSC office with the address change!

Returned magazines costs the AWSC about \$0.87 each and that adds up really fast!

Insurance –

Liberty Mutual Insurance –

The major insurance company that the Association is affiliated with is Liberty Mutual Insurance Company. They offer all **current members** a major insurance savings on auto, home, snowmobile, motorcycle, and boat at greatly reduced rates. Contact information can be found on AWSC website: www.awsc.org/Insurance/Insurance-Benefits.

Schwartz & Shea Insurance –

The AWSC has had a long time relationship with Schwartz & Shea from Janesville, WI (as far back as the days when no one wanted to insure snowmobile clubs). The AWSC recommends that you call them with club or county insurance questions or needs - 608.754.3336 ask for Stephanie Champion. www.schwartzshea.com

AWSC Snowmobile Club Information –

Clubs –

Your snowmobile club should be comprised of an Officer Board; President, Vice President, Secretary, Membership Chair, and Treasurer. Your club should have incorporation papers, a set of By-Laws and maybe a safety deposit box for keeping safe all of your important club paperwork. Club leadership changes frequently and many of those papers seem to get misplaced through the years so the safety deposit box comes in handy for safe keeping. Report officer changes to the AWSC office via email to stormyh@awsc.org include with email a copy of the minutes where the officers were changed.

A very important role is that of the Membership Chair. This person is the one person in your club that AWSC office is most familiar with, therefore it is vital that we have current contact information. In many clubs the Membership Chair and the Secretary and or the Treasurer are one in the same person. The AWSC sends most of its mailings to the Membership Chair position (also noted on the cover sheet of the AWSC roster).

Definition/Meetings –

In order for your club members to be eligible for the \$10.00 discounted trail pass your club, as stated in the Trail Pass Law, is required to have **at least 3 meetings a year, have no less than 10 current members and the club has to be formed in the State of WI**. The AWSC office retains the right to mark your club “Inactive” if those requirements are not met. Please stay on top of your membership!

Accounting/Bookkeeping –

Your club should file for EIN # (Employer Identification Number) which is the same as Social Security number with the IRS. It is then recommended that the club maintain a checking account. If your club wants to process rosters online via the AWSC website a credit/debit card is required. It is very important that each club have their own checking account. It is never a good idea to run club money through someone’s personal checking account. In the event your club is audited by the IRS (and it does happen!) this could be an awful situation for all involved.

In the past, there have been numerous clubs where funds have turned up missing. Really it does happen every year! Can your Treasurer be bonded? **Just ask them**– sometimes that’s all it takes.

Is your Treasurer/Membership Chair writing the checks, collecting the money, and the only person involved in banking? Are there receipts written for all transactions that involve money; taking \$\$ in and going out? Is there a monthly review by the other board members? There should be a cross reference. When was the last time your club books were audited? Paper trail, paper trail, paper trail – it protects EVERYONE involved!

Please report club officer changes to the AWSC office. It is asked that you include a copy of the meeting minutes where the election is stated. Also, complete contact information is needed, address, phone number and email.

Taxes -

Do clubs have to pay income taxes? You may be liable if you don't have a tax-exempt status. This is done with the IRS. This is not the same as Sales Tax Exempt status with the state of WI.

Please note that this same information can be found on the AWSC website (www.awsc.org) under the heading CLUBS>Tax Information.

TAXES/LICENSES -

Non-Stock not for Profit Corporation

All clubs should be incorporated

Benefits: Protects Officers & Members from liability and protects personal assets from any legal action against club
The Club becomes a legal entity
Identifies the Club as a non-profit
Need a copy of Articles of Incorporation to apply for IRS tax exempt status

How to apply: Wisconsin Department of Financial Institutions – www.wdfi.org
Simple form to apply - Cost \$35.00
Should list purpose as a charitable organization under section 501(c)(3) of IRS code

How to keep: Need to file an “Annual Report”. They do send a postcard reminder.
www.wdfi.org, click on “I want to file”, then “Annual Report”
and pay \$10 via cc or e-check
Can search for your club to ensure they are in good standing

EIN (Employer Identification Number)

All Clubs should have - Required for bank accounts – Do Not use your personal Social Security No.
Needed if hiring Employees
Identification for IRS - Same as a Social Security number for an individual - 00-000000

How to apply: Online at: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online> paper form SS-4 No cost

By-Laws

All Clubs Should Have - Need a copy to apply for IRS tax exempt status
Google – “Nonprofit bylaws” for samples

IRS Tax Exempt Status

501(c)(3) Charitable Organization

Requirements: Must be incorporated as a non-stock not for profit corporation
Articles of Incorporation must list the club as a charitable organization
The organization must meet the requirements of the IRS code 501(c)(3)
Assets must be dedicated to an exempt organization in the event of dissolution
Organization must not be operated for the benefit of any private interest

Benefits: Exempt from Income Taxes
Eligible to receive tax deductible contributions
Exempt from Personal Property Taxes
Eligible to be exempt from Sales Taxes on all purchases
Need to apply for a CES (Certificate of Exempt Status) from State of Wisconsin
<https://www.revenue.wi.gov/Pages/FAQS/pcs-n-profit.aspx> see #4 - form S-103

Disadvantages: Can be difficult to receive status
Restrictions on political and legislative activities

How to Apply: If annual gross receipts are under \$5,000 and meet requirements for a 501(c)3
Organization - Considered tax exempt, but must be filing 990N
IRS Form 1023 - 12 page application - 5 years financial records
Cost: \$600 - \$275 for reinstatement

How to keep: Must file annually by the 15th day of the 5th month after the end of your fiscal year.
If you do not file for 3 years you will lose your tax exempt status
Form 990 if gross receipts are more than \$200,000 and assets >\$500,000
Form 990EZ if gross receipts are between \$50,000 & \$200,000 and assets <\$500,000
990N (e-postcard) if gross receipts are less than \$50,000 – Done online
To File 990N go to: www.irs.gov/990n
Information needed: Organization's legal name
- Organization's mailing address
- Organization's website (if you have one)
- Employer Identification Number (EIN)
- Name & address of a principal officer
- Organization's tax year (calendar or fiscal)
- Answer 2 questions – Are your gross receipts less than \$50,000?
- Has your organization gone out of business?
For more info on compliance: <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>

Other Exempt Organizations Status:

501(c)(4) Social Welfare Organization

Benefits: Easier to receive determination than for a 501(c)(3) charitable organization
Exempt from Income Taxes
Exempt from Personal Property Taxes

Disadvantages: Not eligible to except tax deductible donations
Not eligible to be exempt from WI sales tax

How to apply: New organization (within 60 days) use e-Form 8976, Notice of intent to operate as 501(c)4
IRS Form 1024-A - 4 page application – 3 years financial records
<https://www.irs.gov/pub/irs-pdf/f1024a.pdf>
Cost to apply same as 501(c)(3)

How to keep: Must file same forms as 501(c)(3) – If you don't file for 3 years you will lose your status
For more info on compliance: <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>

501(c)7 Social & Recreation Club

Majority of its revenue comes from membership fees and dues

Benefits: Easier to receive determination than 501(c)(3) charitable
No restrictions on political activities
Exempt from Income Taxes
Exempt from Personal Property Taxes

Disadvantages: Not eligible to except tax deductible donations
Not eligible to be exempt from WI sales tax

How to apply: IRS Form 1024 – more complicated than Form 1024-A
Cost to apply same as 501(c)(3)

How to keep: Must file same forms as 501(c)(3) – If you don't file for 3 years you will lose your status
For more info on compliance: <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>

Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

Examples of gross receipts for a snowmobile club: dues, membership fees, total revenue taken in from a fundraiser, payments from county for trail maintenance.

Once status has been revoked for not filing a 990, 990EZ or 990N e-postcard for 3 years, club must submit Form 1023, 1023EZ, 1024, or 1024-A to be reinstated. If done within 15 months of revocation they can be reinstated to the original date of determination. But if it has been more than 15 months or if they have never filed they would be reinstated to the post-mark date on their application.

Groomer Sales Tax Exemption

Groomers and attachments are exempt from sales if purchased by a snowmobile club
This doesn't require tax exempt status

Other Requirements

Raffle License

Each club must have their own license if they are planning to hold a raffle.

You **CANNOT** use someone else's license

For more information: <https://doa.wi.gov/Pages/LicensesHearings/RaffleLicense.aspx>

Need to file annual report and renewal application

Cost: \$25.00 per year – easier to renew than to apply for new

Must use proceeds for the organization purpose

Snowmobile Clubs are required to prove they maintain trails – or explain if their purpose is something else

Know what is allowed and what is not, many raffles conducted by clubs are not conducted properly

Other Tax Issues

IRS Form 1099 MISC - use to report payments to another person or business who is not an employee

Form 1099 MISC needs to be provided to each income recipient by January 31

Form 1099 MISC must be submitted to the IRS by February 28

Payroll Taxes

If your club has Employees you must file a Form 944

Wages of more than \$100 are subject to withholding

Form W-2 is used to report wages to an employee

In doubt or you have questions regarding your clubs tax status, please call an Accountant who is familiar with non-profit club status. Our current President, Dave Newman (dnewman@ceas.coop / 715.212.7914) and AWSC Coordinator, Don Hamilton (coldon.hamilton@gmail.com) are also well versed on clubs and their tax situation.

Trails, Signage, Grooming – DNR Labor Rates -

The WI DNR has information, forms and guidelines available online to assist snowmobile clubs.

<http://dnr.wi.gov/aid/snowmobiletrails.html>

Contact your county for signs as they are NOT available through the AWSC.

Please see the DNR website (www.dnr.wi.gov) for current forms and information on Equipment & Labor Rates for grooming.

Landowners –

Where would we be without the ever so important landowner! Many new and some longtime landowners from time to time have questions regarding liability. Please note that those questions are answered for you on the AWSC website (www.awsc.org) under **WI TRAILS >Landowner & WI Snowmobile Partnership** (also included in the back of this book). Please contact your AWSC County Director for further questions or concerns.

Do clubs have to pay sales tax when they purchase a groomer or attachments?

The answer is “NO”. Clubs **DO NOT** have to be a 501(c)(3) organization to take advantage of this. The seller should provide you with a form (WI Sales Tax & Use Tax Exemption Certificate) that has to be filled out and signed. Please note the State Statute in the back of this book.

Club Media –

Toot your own horn! Snowmobile clubs are responsible for so many positive things in communities statewide – let your community know about it!

- Get to know your local newspaper editor and reporters. Utilize cable TV's community bulletin boards, upcoming events, etc... Plan your publicity in advance and invite the news media to your event.
- It is important for your club to maintain a website or Facebook page. The AWSC will provide a link.
- Maintain an up-to-date listing of your State Assemblymen and Senators along with county board members (specifically the Parks or Forestry Dept) and invite them to your club functions.
- Send pictures either professional or amateur of your club activities and/or charity event to local newspapers with a press release right after the event.
- Choose a spokesperson from your club to handle all public relations.
- As a club, participate in community projects and fundraisers (per your club By-Laws). Donate practical items to your community such as rescue sleds, etc...
- Join other local clubs in presenting a united front to answer anti-snowmobiling publicity. Don't respond to every article critical of snowmobiling that is published in the newspaper. This may give the anti-snowmobiler more fuel for the fire.
- Publicize rescue work done by your club or when you cooperate with law enforcement authorities.
- Remember the \$10.00 discounted trail pass rate is for club members!

There is also some great Media information available on the AWSC website (www.awsc.org) for clubs to refer to. Please see CLUBS >Media Information.

Club Activities & Meetings –

Meetings that are meaningful and fun are vital to the success of your club! Snowmobile members do care about what is happening not only within their own county but statewide as well.

Suggested Speakers -

- WI DNR to address statewide snowmobile laws and the way your club can be of service to the county.
- Invite Miss Snowflake to attend or speak at your event, her enthusiasm about snowmobiling will renew your members love and commitment to the sport!
- Local Law Enforcement Representative to discuss local snowmobile laws and what your club can do to support the agency such as assisting with search and rescue, and trail patrolling.

- AWSC Director and or Representative to discuss the Association and its purpose, benefits of membership, achievements and the future of snowmobiling statewide.
- Professionals from Miss Wisconsin, Legislators, local TV & Radio personalities and on and on – you never know until you ask!

Suggested Activities –

- Club Fund Raising projects, great for summer too!
- Dinner, Dance, Landowner Recognition event
- Tailgate Party and Picnic (combine with new member welcome)
- Grass Drag Races, Swap Meets
- Radar runs
- Auctions, Craft Fairs, Little Libraries book drive
- Breakfasts, Pot Luck Dinners, Spaghetti Lunches
- Bowl-A-Thons, Fishing Derby
- Club Camping Trip, Summer Activities
- Winter Activities, Trail Rides, Guest Ride (town mayor, media personality, etc.)

Suggested PR Activities –

- Charity Fund Raising Rides – Snowmobile Ride for MS, Juvenile Diabetes, Easter Seals, Pink Ribbon Ride, and the list goes on...
- Adopt-A-Highway, collect toys, coats, or food for the needy.

Suggested Yearly Club Goals –

- One major fund raiser per year
- A weekend trip to a new area to snowmobile
- Youth Event
- Guest Speaker
- New membership club event

Club Membership –

Obtaining Members –

- Market your club as if you were selling a product through newspaper ads, local radio, TV (local cable community channel), hang posters, etc.
- Maintain a website or Facebook page and **keep it current with information!**
- Network with other clubs at AWSC Workshop and Conventions and find out what worked for other clubs.
- Keep your club visible and actively involved in the community.
- Speak with snowmobile dealers about promoting your club membership. The more they know about your club the more they can communicate to prospective members.
- Hold a snowmobile safety course and hand out club membership forms with information regarding your club.
- Have a trail hospitality day. Park on the trail and set up an information booth and offer some free hot chocolate or coffee and talk about the work that your club does for the trail system. Have some club handouts available with contact information and your website listed!
- Hold a snowmobile and winter sport rummage sale and be sure to advertise and have club handouts available.
- Send membership applications to your current members along with a newsletter and encourage everyone to sign up at least one new member – because “who doesn’t know someone who doesn’t belong to a club?” Perhaps a prize for the person who signs up the most new members.
- Encourage club participation, let everyone get involved and take part in the planning. This prevents “burn-out” and new, fresh ideas can be a good thing!
- Make a point to introduce new members at your meeting and make them feel welcome and glad to have them be a part of your club. Spend some time after the meeting talking to them and answering any questions they might have.
- Keep your meetings fun and worthwhile to attend. If members walk away from a club meeting pleased with the meeting and club activities that is the most positive advertising you can have!

Retaining Members –

- Keep your meetings interesting and fun, but do take care of routine business at the meeting.
- Keep your club members informed with newsletters – email is a wonderful thing and keeps postage costs down!
- Keep an active year-round calendar of events to help build friendships and network.

- Appoint a membership chair to personally take care of club membership duties and to help in welcoming new members and reminding present members to rejoin. Timely AWSC renewals and address changes are also part of his/her duties.
- Use fresh new ideas and welcome new members with a smile! Let all those members help on committees to plan and participate. New ideas keep your club from getting stale.
- 23Talk to other club members at AWSC Workshop & Convention to seek out ways in which they continue to retain members.

AWSC Membership –

The AWSC provides each club a roster of members (online or hard copy). The roster shows the current and non-current members that are AWSC dues paying members of your club. Members are renewed annually from this roster by “checking the box” as Primary members for \$12.00. This is a “Family” membership and defined as a **legally married couple** and all their children, up to 18 years of age. Adults 19 and older need their own AWSC membership. The above AWSC membership age structure should be the same one used by your club for their memberships – individual and family.

Please note: AWSC does not keep track of children on the rosters. Please **DO NOT** list business names on the AWSC roster, if the business name should be listed then, they should be a commercial sponsor not an individual member. Additionally, the first and last name are needed to purchase discounted trail passes for registered snowmobiles.

Rosters can either be updated via USPS mail or online via the AWSC website with an assigned username and password from the AWSC. Guidelines for these processes are available to download from the AWSC website (www.awsc.org) *Clubs>Roster Management* in the top bar.

Credit and/or debit cards are required for online updates/renewals at the time you add or renew a member. Rosters are not updated until we receive payment – this includes online! **Please do not send cash!** AWSC membership year is July 1st of the current year to Jun 30th of the following year. Please **DO NOT send** in updates on a tiny scrap of paper as they do get lost in our sea of paper, use the proper roster that can be printed from the website or requested from the office. If time doesn’t permit of if these aren’t available please use 8.5 x 11 sheet of paper as we need records for our files – thank you!

Clubs updating their rosters online will incur a \$1.50 convenience fee each time members are updated or added online. This is per online session/transaction not per member! If you update 50 members it will be \$1.50, if you update 1 member the fee will be \$1.50. Suggestion from the office is update membership roster once per week.

Membership Applications Defined:

- 1) **USPS** - Membership renewals/new members and commercial sponsors done via USPS. Paper copy of changes and payment mailed to the AWSC Office. Membership update done, membership roster and cards (if requested) returned to membership chair via USPS each Friday.
- 2) **ONLINE ENTRY** – Membership renewals/new members and commercial sponsor information entered online by the Club Membership Chair. Membership cards can be handled 3 ways:

- i) AWSC members may receive an AWSC membership card which is sent to the Membership Chair for distribution to members.
- ii) Club/members may elect to not receive any confirmation on membership, meaning no yellow cards will be printed or mailed out.
- iii) Club/members may elect to have a confirming email sent to the member when the membership has been renewed by the membership chair. The email will give them confirmation of the membership, their membership number, the expiration date and the ability to print their AWSC membership card. The club can also decide to have the membership cards of those members who don't have an email mailed to them.

Please note: If AWSC is printing the membership cards they are sent out to the USPS clubs every Friday. The membership cards for the online clubs who receive yellow membership get mailed out on the 15th and the last day of the month (or the next business day). I have many clubs that we don't print cards for and many clubs that are now electing to have membership information emailed directly to the member. Both processes cut down on staff, printing and postage costs. Please let the AWSC know if you would like to change your membership procedures. Email communication is required. Remember member numbers are also on the address label of the WSN magazine for 7 months and can be looked up from the AWSC website!

Remember online users – you have club AWSC membership numbers at your fingertips 24/7 for your club members. Once your online transaction has been paid that member number is current! It is ONLY the new members that take 24-48 business hours to process.

The AWSC office does not print replacement cards!! AWSC member numbers are found on the AWSC member card, on your club roster and on the address label of the WSN magazine or members can look up their AWSC member number online from the AWSC website. Member numbers are required to purchase a discounted (\$10) WI Trail Pass. Membership Chairs have access to member numbers 24/7 with online ability!

Commercial Sponsor/Member -

Another form of AWSC membership is the Commercial Sponsor/member. Details on how to become a Commercial Sponsor are also available from the AWSC website (www.awsc.org). Commercial informational guidelines/benefits are available to download from the AWSC website (www.awsc.org), found under **Commercial Sponsors>How to become a commercial sponsor**. Part of the fee that commercial sponsors pay covers the AWSC membership. They are an AWSC Commercial Member of your club so no other AWSC membership is required for the owner of the business. Businesses can sponsor as many clubs as they want to. They will only be listed once in the business insert. In this insert they will be listed in the county where they are located, not the county of the club they are sponsoring. This is done to make sure snowmobilers know where to find them from the insert. ***This is also a great money maker for your club as each club retains a portion of the fee collected.*** The commercial sponsor fee due to AWSC is \$35. An amount is not listed on the website as the club may charge any fee they wish.

As a Commercial Sponsor they receive the following benefits from AWSC.

- Listing in the **Wisconsin Snowmobile News commercial insert (WSN)** in **December & February**.
- Highlighted on our website for the length of your membership (12 months). This includes ad information.
- Hot link from AWSC website to your business website.

AWSC Commercial Sponsor/Member -

A business may also choose to be an AWSC Commercial Sponsor. This would be a commercial sponsorship sold through the AWSC Office. The sponsorship is eligible for the same benefits as the club commercial sponsors, although they cannot purchase discounted trail passes because they are not members of a club.

Associate Membership –

The AWSC does offer an Associate membership (\$20) to those who do not wish to join a snowmobile club, but want to support the AWSC. Associate members will receive the WSN magazine. Remember, the AWSC does encourage everyone to join a club!

Note: This membership does not have the advantage of purchasing a WI Trail Pass at a discounted rate of \$10.00.

Significant Others –

The AWSC will no longer keep track of significant others (not a legally married couple) on the AWSC roster. The AWSC roster consists of AWSC dues paying members only.

Please Note: If you have a married couple with different last names, just let us know and we will be happy to note that in their member profile!

AWSC County Director and Rep –

These individuals are voted in at your County meetings. They must have current AWSC membership in order to fill these positions. They are the liaison between the AWSC and your club as well as your county. They are your “go to resource” for questions that pertain to the AWSC, club issues, trails, signage, grooming, etc... The AWSC pays Directors and/or Reps mileage (.50) to attend meetings. When the County holds their election for the Director/Rep, it is requested that the election results are reported to the AWSC Office. Form for doing so can be found on the Director/Rep website.

Youth Membership-

If a youth (anyone between the ages of 12-18) is interested in being an AWSC member, there is a youth membership available for a fee of \$6.00. This membership would include a member card and a subscription to the **Wisconsin Snowmobile News (WSN)**. Please note on the roster by their name if they are a youth, if you are sending this roster in hard copy.

KAOS (Kids and Adults on Snowmobiles) Program –

The AWSC is proud to offer the future leaders of the AWSC something solid to build from. For more information please see the AWSC website (www.awsc.org) under **CLUBS>Youth Club Info & Youth Reps**, or email Jay Thompson (KAOS co-chair) at jaysthompson66@yahoo.com or Brittany Lillion (KAOS co-chair) at misssnowflake1011@gmail.com.

Snowmobile Safety Courses –

Anyone born on or after Jan 1, 1985 is required to take a snowmobile safety course. You will be issued a certificate after you complete the course. You should have it with you when you are out riding the trails. In the event you are pulled over and can't show a certificate, be prepared to pay a fine. **For classes and detailed information, please see the WI DNR website – www.dnr.wi.gov.**

WI Trail Pass Information

Remember that it is your club member's responsibility to purchase their own discounted trail passes for \$10/per sled! The \$10 receipt will be good to ride with for 3 weeks from the date of purchase until your passes arrive in the mail from the State of WI. Please remind your members to order early and don't wait until you see snow flurries to order as it can take anywhere from 10 – 21 days for delivery of the trail pass via US Mail

Clubs – In order for your club members to be eligible for the discounted trail pass (\$10) your club, as stated in the Trail Pass law, is required to have **at least 3 meetings a year, have no less than 10 current members, and the club has to be formed in the State of WI**. The AWSC office retains the right to mark your club “Inactive” if those requirements are not met. Stay on top of those memberships!

Your job as a club –

Explain the process and have information on your club website! You join the club and we (the club) pay your AWSC dues – it's a process! Remember you are the new club member's source of information! They don't know how it all works! Let them know that their WI-DNR registration numbers will always be required to order a trail pass as well! Communication is so important!

Be sure your members AWSC membership is current, as members must be current to purchase a discounted trail pass.

Make sure your members address is correct in the AWSC database, because the address we have in the database is where the Trail Pass will be sent. Only the Membership Chair with authorized online access and the AWSC office can change a member's address online.

Does your member have his/her AWSC Member number? AWSC member numbers are required to order discounted trail passes. AWSC member numbers are on the AWSC yellow membership card, on the address label of their WSN magazines (Sept-March), and on club rosters. Members can also look up their number from the AWSC website.

Online users and members have the availability to get member numbers 24/7 at your fingertips! Once the online roster transaction has been paid for, those members are current! It is only the new members that take 24-48 business hours to process!

How current club members can obtain their discounted (\$10) WI Trail Pass are:

Order online through the AWSC website at www.awsc.org with a credit/debit card (MasterCard, Visa or Discover), your AWSC member number and your WI snowmobile registration numbers. Members who order online will receive a receipt and a temporary trail pass, via the email provided when ordering, from Authorize.Net, our credit card processing company.

Mail In with a check along with your completed Trail Pass form including AWSC member number *and your WI snowmobile registration numbers* – very important! The Discounted Trail Pass form is available from the AWSC website, Club Membership Chair and in several of the WSN magazines! **Please do not send cash.**

Call the AWSC Office during business hours to order your WI Trail Pass with a credit/debit card (MasterCard, Visa or Discover), your AWSC member number along with your WI snowmobile registration numbers.

Walk In the AWSC office door during business hours and order with a check or credit/debit card (MasterCard, Visa or Discover), along with your AWSC member number and WI snowmobile registration numbers. Note: The **AWSC DOES NOT HAVE** trail passes in the office to sell, all you can do is order and walk out with a receipt.

Many clubs bring laptops to club meetings and help members order their passes right there at the meeting! What a great thing to do – help those members who are elderly or don't own a computer! **DO NOT INCLUDE TRAIL PASSES WITH MEMBERSHIP!!**

Please Note: Forms with incomplete/missing information or with an expired AWSC membership/expired snowmobile registration will be returned.

Note: Snowmobiles 35 years and older may be registered as an antique. This registration is available for WI residents and is good for three (3) years. Fee = \$20. Renewal fee = \$5. Owners of snowmobiles registered as antiques will receive a “free” annual trail pass from the DNR, as required by law. If the trail pass is not received with the antique registration decals, one will be mailed, prior to the snow season, to the owners address in the DNR's files.

Who Is Not Eligible for a Discounted (\$10) Trail Pass –

- ✓ Members who are not current in their snowmobile club or the AWSC
- ✓ Club members with less than 10 current members in their snowmobile club
- ✓ MN snowmobile clubs (clubs not formed in WI)

- ✓ Members who belong to the *AWSC Associate Club* OR Commercial Sponsor/Members who **ONLY** belong to AWSC. *Trail Pass law says you have to belong to a CLUB and the AWSC*
- ✓ Businesses have to purchase \$30 trail passes for snowmobiles that are not personally owned/registered if they snowmobile is registered to the business.
- ✓ Snowmobile is NOT registered in WI
- ✓ Snowmobile WI registration is not current
- ✓ Family Trust's / Estates (not personally owned)
- ✓ Members who are calling the office for pass after 60 days from order date

(FAQ's) Frequently asked questions???

Club Raffle -

Our club wants to hold a raffle. Do we need our own license?

Absolutely Yes! You cannot share a license with anyone else. Doing so could jeopardize their license and the ability to acquire your own license along with fines.

For more information: www.doa.state.wi.us

Your club will need to file an annual report and renewal application each year

Processing time is four (4) to six (6) weeks.

Cost: \$25.00 per year

You cannot use the AWSC logo on your club raffle tickets.

Does our club need insurance?

Yes! The AWSC has had a long time relationship with Schwartz & Shea from Janesville, WI (as far back as the days when no one wanted to insure snowmobile clubs). The AWSC recommends that you call them with insurance questions or needs - 608.754.3336.

Do clubs have to pay sales tax when they purchase a groomer or attachments?

NO! Clubs DO NOT have to be a 501(c) (3) organizations to take advantage of this. The seller should provide you with a form (WI Sales Tax & Use Tax Exemption Certificate) that has to be filled out and signed. Please note the State Statute in the back of this book.

Can we use the AWSC logo on our county maps?

Yes! The AWSC logo is the property of the AWSC and can be used by your club for business purposes. The AWSC By-Laws state the logo must be used in the original colors when you use it.



Association of Wisconsin Snowmobile Clubs, Inc.

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WISCONSIN'S LANDOWNERS & SNOWMOBILERS

A UNIQUE PARTNERSHIP

Something unique has happened in the world of Wisconsin's outdoor recreation – something that is over 50 years in the making. It is Wisconsin's snowmobile trail system, and it shows how committed individuals work with each other and their neighbors to create something extraordinary.

To give you an idea of what this is all about, the AWSC (Association of Wisconsin Snowmobile Clubs) has prepared a factsheet which explains why the trail system exists and shows how it serves everyone's best interests.

The questions that follow are the most common ones posed by landowners who have been asked to allow trails across their property.

1. How popular is snowmobiling?

The number of snowmobiles in use continues to increase due in no small part to the excellent trail systems that exist statewide. In Wisconsin alone, there are close to 600 active AWSC snowmobile clubs. These clubs are not only responsible for the WI trail system, their members are volunteers that promote safety, raise money for local charities, gather for social events, etc... Snowmobiling is a major contributor to the Wisconsin winter tourism economy.

2. What is the AWSC?

The Association of Wisconsin Snowmobile Clubs (AWSC) is a statewide non-profit organization that represents Wisconsin's snowmobilers at the state and national level. The AWSC is comprised of members who join through their local club. The AWSC is made up of an Executive Board with Directors and Reps representing each of the Wisconsin counties. These individuals are all volunteers who are dedicated to the sport of snowmobiling.

3. Why do trails exist and who pays for maintaining them?

Snowmobile trails exist so that snowmobilers can enjoy their sport in harmony with their neighbors and with nature. In the booming early days of snowmobiling (late 60's – early 70's) there were few snowmobile trails and people rode wherever they pleased. This created problems so responsible snowmobilers formed clubs and worked to establish trails connecting various locales. This gave them places to ride without disturbing their neighbors. This approach has worked extremely well, and after more than 50 years the trail system now covers virtually the entire state, with over 22,000 miles of trails.

Snowmobilers are especially proud of the fact that they pay for the maintenance of their system for local, county and state trails without state tax dollars. Registration fees, trail passes and gas taxes paid to the state come back to help fund trail development (cost of signs, bridges, etc...) and trail grooming, operation of machines to smooth the trails. Landowners allow the use of their land and snowmobilers themselves donate countless hours of labor through local clubs to set up, mark and maintain the trails in their area. Many businesses also contribute financially to this effort.

4. Who decides where the trails go?

At the county level, clubs work together to build a network of trails that connects one club's system with another's.

Club representatives contact individual landowners to seek their permission to route a trail across a particular piece of land. The exact location of the trail is worked out with each property owner and efforts are made to keep the trail a reasonable distance away from homes or any other sensitive areas.

5. What does the Landowner have to do?

Since the marking of the trails is done by members of the local snowmobile club, the landowner does not have to do anything other than provide permission, either verbally or by signing a standard permission form provided by the club.

6. Is a Landowner liable for those on his property?

Under Wisconsin law, specifically Chapter 895.52 landowners are not liable for any injury occurring on their property when they have granted permission for any recreational use, including snowmobiling, nor does the owner have any responsibility to keep his/her property safe for such activity. A copy of the Wisconsin snowmobile laws is available through the snowmobile club. Please note that counties and clubs do incur the cost of insurance policies to cover their liability on the trails.

7. When do the trails open for use?

The trails are marked in the late fall, most commonly after crops have been harvested and the deer hunting season is over. Trail markers are usually removed by the end of March. The trails are open for use when adequate snow cover is on the ground. Always check with local authorities!

8. Are wheeled vehicles allowed on the trails?

Generally, snowmobilers discourage the use of wheeled vehicles (ATV's & UTV's) on the snowmobile trails because of the damage they can do, but note that club members may use wheel vehicles to work on trails before and after the snowmobiling season. Wisconsin law does allow for shared use by ATV/UTVs on snowmobile trail provided the club request such use and the landowner gives permission. Wisconsin law allows landowners to use ATV's & UTV's on their own property. If you are concerned about this, please consult with your local club for further information.

9. What if problems occur?

Snowmobile clubs exist to promote responsible, safe snowmobiling and to prevent problems from occurring. Since snowmobilers are the guests of landowners, your local club will work with you if you should have any specific concerns. Each club has a trail boss or trail committee who will respond if any problems should arise. Riding off the marked trail is considered trespassing and if it continues, law enforcement should be notified.

10. Is there anything else a Landowner should know?

YES! Wisconsin's snowmobilers are proud of the statewide trail system that ranks the best in the nation. The trail network would not be possible without the generosity of thousands of landowners which is why snowmobilers appreciate the cooperation of landowners. By allowing trails to be set up, the landowners are helping clubs promote responsible and safe snowmobiling, and that is a benefit to all!

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United We Trail ... Divided We Fail