

Residential Primary Heat Sales and Use Tax Exemption Form

Sales Tax Fact Sheet #157

**SALES TAX RULING**

The Minnesota Sales Tax Law was amended effective April 1, 1978 and revised December 2002, to exempt from tax the sale of residential heating fuels.

Natural gas or electricity sold for residential use to customers who are metered and billed as residential users and who use natural gas or electricity for their PRIMARY source of residential heat is exempt from the sales tax for the billing months of November, December, January, February, March and April.

For those residential and farm electrically heated homes, who are eligible and billed through one meter, the total electric consumption for the months listed above are exempt from sales tax. For those residences where the heat is metered separately, only that portion is exempt.

To be eligible for residential electric sales tax exemption, you must have OVER 50% OF THE HEATING REQUIREMENT FURNISHED BY ELECTRIC UNITS. PORTABLE HEATERS ARE NOT CONSIDERED PRIMARY HEATING SOURCES.

If you qualify, please fill out and sign the sales tax exemption affidavit below, and return this sheet (in the enclosed postage paid envelope) to Minnesota Valley Electric Cooperative, 125 Minnesota Valley Electric Dr, Jordan Minnesota 55352. We must have this affidavit before we can deduct the tax.

**SALES TAX EXEMPTION**

For electricity used as a PRIMARY source of residential heating for the months of November, December, January, February, March and April.

I, the undersigned, certify that I use electricity as my PRIMARY source of residential heating.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (signature)

\_\_\_\_\_  
Invoice account number or Members Location number