

## MN Sales Tax Exemption for Electric Heating

Electricity sold for residential use is not taxable for the billing months of November through April when sold to metered members who use it as their primary source of residential heat. If more than one type of heat is used, the electricity is not taxable if it is the primary source of heat (supplies more heat than any other source for the largest period of time during the heating season).

If the primary source of residential heat is electricity and there is only one meter for that utility, then all electricity measured through that meter is not taxable during the winter heating months. **Reference MN Sales Tax Fact Sheet 157.**

Questions about this law can be directed to the Corporate & Sales Tax Division at 651-296-6181 or by visiting their website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

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My signature below certifies that I meet all requirements outlined on MN Sales Tax Fact Sheet 157 and I am exempt from Minnesota Sales Tax on my electric bill.

If I fail to meet these requirements in the future, I understand that it is my responsibility to notify Meeker Cooperative of such change to avoid being in violation of State Law.

Account Number \_\_\_\_\_

Name on the  
Account \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Verify Your Heating System:

\_\_\_\_\_ Air Source Heat Pump

\_\_\_\_\_ Ground Source Heat Pump

\_\_\_\_\_ Electric Space Heating (baseboard, cove, storage heat furnace, etc.)

\_\_\_\_\_ Electric Plenum Heater

\_\_\_\_\_ Electric In-Floor Radiant (boiler) Heat

**Please mail or fax this form to the address (fax number) at the top of this form.**