



# Minnesota Sales Tax Exemption for Electric Heating

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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 during the heating season).

If the primary source of 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 Department of Revenue Sales Tax Fact Sheet 157.**

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 it is my responsibility to notify North Itasca Electric Cooperative of such change to avoid being in violation of the state law.**

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

Name as on electric bill: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

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

\_\_\_\_ Other \_\_\_\_\_

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