

1725 Highway 12 E., Suite 100 Litchfield, MN 55355 320-693-3231 Fax 320-693-2980 www.meeker.coop

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.

To submit form, you can either: mail to address listed in upper right corner, fax it to 320-693-2980 or save to your computer and email it to madison@meeker.coop

Electric Plenum Heater

Electric In-Floor Radiant (boiler) Heat