

# SALES TAX EXEMPTION REQUEST

Electricity sold for residential use is not taxable for the billing months of November through April when sold to metered customers who use it as their primary source of residential heat. If more than one type of heat is used, electricity is not taxable if it is the *primary source* of heat. Primary source of residential heat is the source that 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.

*See the Minnesota Department of Revenue Sales Tax Fact Sheet 157 at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) for more detailed information.*

If you qualify for this exemption, complete the Sales Tax Exemption Request printed below and return this form to Itasca-Mantrap.

I, \_\_\_\_\_, do certify that the primary energy used for residential heating at account number \_\_\_\_\_ is electricity. As the occupant and/or owner of this residence I am responsible for the electric bill incurred for this electric account and do hereby request the Minnesota Sales Tax Exemption as provided by state law.

I also acknowledge that I am responsible to notify Itasca-Mantrap if and when electric energy is no longer used as the primary source for residential heating.

The undersigned hereby claims sales tax exemption for the purchase of electric energy billed during the months of November through April.

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

Member Name: \_\_\_\_\_

Member Signature: \_\_\_\_\_

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