

**Sales Tax Exemption
for Minnesota Residential Electric Heat**



Electricity sold for residential heating use is exempt from Minnesota sales tax for the billing months of November through April if qualified. To qualify, a member must have electric heat as their primary source of heat. Primary source of 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. A separate exemption form is required for each qualifying service location. We are unable to provide an exemption for usage prior to the date this form is returned to KPC.

Reference MN Department of Revenue Sales Tax Fact Sheet 157

Questions regarding your eligibility for sales tax exemptions, please contact the Minnesota Department of Revenue Sales and Use Tax Division at 651-296-6181 or 800-657-3777 or by email salesuse.tax@state.mn.us.

Residential customers, for the purpose of heating fuels include:

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|-------------------------------|------------------------------------------------|---------------------|
| Apartments | Garages – residential (attached or unattached) | Nursing homes |
| Condominiums | Intermediate care facilities | Rooming houses |
| Correctional facilities | Lake cabins | Single family homes |
| Duplexes | Mobile homes | Town houses |
| Fraternity or sorority houses | | |

By signing this form, I certify that I meet all requirements outlined on MN Department of Revenue Sales Tax Fact Sheet 157 and am exempt from Minnesota Sales Tax on my electric bill for the billing months of November through April.

I acknowledge that I am the account holder, and I understand that I am responsible to notify KPC if and when my electric service is no longer the primary source for my residential heating.

KPC Account Number Member Name (please print)

Service Street Address

City, State, Zip

Phone Email Address Date of Application

Member Signature Date

SUBMIT COMPLETED FORM Electronically: email contactus@kpccoop.com Or by mail: print completed form and mail to KPC	Kandiyohi Power Cooperative 8605 47 th St NE Spicer, MN 56288
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