



71176 Tiell Drive • P.O. Box 150 • St. James, MN 56081-0150  
(507) 375-3164 • FAX (507) 375-3166

Dear Member:

The sales tax law was amended effective April 1, 1978 to exempt from tax the sale of residential heating electricity in the following manner:

Electricity sold for residential use to customers who are metered and billed as residential users and who use electricity for their primary source (over 50% of the heating requirement) of residential heat is exempt from the sales tax for the billing periods of November, December, January, February, March and April.

If you qualify for this exemption, complete the exemption certificate below and return it to our office. If you do not qualify, please let us know.

RESIDENTIAL HEATING FUEL EXEMPTION CERTIFICATE

I, \_\_\_\_\_, hereby certify that electricity, for the period  
(name)  
covered by my November through April electric bill, was the primary source (over  
50% of the heating requirements) in my residence at \_\_\_\_\_.  
(address)

I further certify that electricity will be the primary source of heat in said residence  
at said location number until further notice.

\_\_\_\_\_ I no longer qualify for this exemption.

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

Dated: \_\_\_\_\_  
Signature