

## SALES TAX EXEMPTION FOR RESIDENTIAL ELECTRIC HEAT

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, electricity is not taxable if it is the *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, than 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 have questions regarding your eligibility for sales tax exemptions, please contact the Minnesota Department of Revenue at 651-296-6181 or toll free 1-800-657-3777 or by email [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)*

If you qualify for this exemption, complete the portion of this Sales Tax Exemption Request below and return this form to:

Dakota Electric Association  
Attn: Member Services Billing  
4300 220<sup>th</sup> St West  
Farmington MN 55024-9583

I, \_\_\_\_\_, do certify that the primary energy used for  
(Please print your name)

residential heating is electricity at the service address listed below:

\_\_\_\_\_  
(Please print the service address, city, state, zip)

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 Dakota Electric if and when electric energy is no longer used as the primary source of 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 Account #: \_\_\_\_\_

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

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