

Electric heat sold for residential use is not taxable for the months of October through March when sold to 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 revenue.state.mn.us/

Residential customers, for the purpose of heating fuels include:

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

My signature below certifies that I meet all requirements outlined on MN Sales Tax Fact Sheet 157 and I am exempt from Minnesota Sales Tax on my electric bill.

If I fail to meet these requirements in the future, I understand that is my responsibility to notify Wild Rice Electric of such change to avoid being in violation of State Law.

Name on Account: _____ Account Number: _____

Meter Number(s) _____

Address: _____

Email: _____

Phone: _____

Signature: _____ Date: _____