



Brown County Rural Electrical Association

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A Touchstone Energy™ Partner



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Electricity sold to metered customers for their primary source of residential heat is not taxable during the billing months of November through April. When 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 which supplies more heat than any other source for the largest period of time during the heating season.

See the Minnesota Department of Revenue Sales Tax Fact Sheet 157, at www.revenue.state.mn.us for more detailed information.

If you qualify for this exemption please sign, date, detach and return the form below to our office. If electric is not your primary heat source, please disregard. Thank you.

Brown County REA

BROWN COUNTY RURAL ELECTRICAL ASSOCIATION

SLEEPY EYE, MINNESOTA 56085

RESIDENTIAL HEATING FUEL EXEMPTION CERTIFICATE

I, _____ hereby certify that electricity is the primary heating source (**over 50% of the heating requirements**) in my residence at _____
_____. I acknowledge that I am responsible for proving that I qualify for this tax exemption should I be audited. I also am responsible to notify Brown County REA if and when electric energy is no longer used as the primary source for residential heating.

SIGNATURE: _____

DATE: _____

LOCATION OR ACCOUNT #: _____