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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 1501

March 1, 2007

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to sales and use tax; expanding the exemption for residential heating
1.3 fuels; amending Minnesota Statutes 2006, section 297A.67, subdivision 15.
1.4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

1.5 Section 1. Minnesota Statutes 2006, section 297A.67, subdivision 15, is amended to
1.6 read:

1.7 Subd. 15. **Residential heating fuels.** Residential heating fuels are exempt as
1.8 follows:

1.9 (1) all fuel oil, coal, wood, steam, hot water, propane gas, ~~and~~ L.P. gas, and all other
1.10 fuels except natural gas and electricity, sold to residential customers for residential use;

1.11 (2) for the billing months of November, December, January, February, March, and
1.12 April, natural gas sold for residential use to customers who are metered and billed as
1.13 residential users and who use natural gas for their primary source of residential heat; and

1.14 (3) for the billing months of November, December, January, February, March, and
1.15 April, electricity sold for residential use to customers who are metered and billed as
1.16 residential users and who use electricity for their primary source of residential heat.

1.17 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.18 June 30, 2007.