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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 2452

02/27/2014 Authored by Quam
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 taxation; sales and use; providing an exemption for biomass fuel
1.3 sold to residential customers for residential use; amending Minnesota Statutes
1.4 2012, section 297A.67, subdivision 15.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2012, section 297A.67, subdivision 15, is amended to
1.7 read:

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

1.9 (1) all fuel oil, coal, wood, steam, hot water, propane gas, biomass as defined in
1.10 section 216B.2411, subdivision 2, paragraph (c), and L.P. gas sold to residential customers
1.11 for residential use;

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

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

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.19 June 30, 2014.