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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3645

02/21/2022 Authored by Swedzinski 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 tax; allowing a year-round exemption for natural gas and
1.3 electricity used for residential heating; amending Minnesota Statutes 2020, section
1.4 297A.67, subdivision 15.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.67, subdivision 15, is amended to read:

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

1.8 (1) all fuel oil, coal, wood, steam, hot water, propane gas, and L.P. gas sold to residential
1.9 customers for residential use;

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

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

1.16 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.17 30, 2022.