

1.1 A bill for an act

1.2 relating to taxation; expanding sales tax exemption for residential heating fuels;  
1.3 amending Minnesota Statutes 2008, section 297A.67, subdivision 15.

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

1.5 Section 1. Minnesota Statutes 2008, 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, 2009.