

MINNESOTA DEPARTMENT OF REVENUE

FUELS AND ENERGY

EXEMPTION CERTIFICATE

X Blanket

\_\_\_\_\_  
Date of Purchase or Period Covered

The undersigned hereby claims tax exemption for the purchase of fuels, electricity, gas and/or steam described within and made under this certificate in the proportion so declared for exempt usage in agricultural or industrial production. The undersigned further agrees to pay the required tax upon the remainder of the purchase subject to the Minnesota Sales and Use Tax.

Percentage of Fuel or Energy Used for Exempt Purposes \_\_\_\_\_ %

\_\_\_\_\_  
Statement describing how percentage was determined

Electricity

\_\_\_\_\_  
Quantity and type of energy or fuel purchased

Minnesota Valley Cooperative  
Light and power Association

501 S 1<sup>st</sup> St. PO Box 248  
Montevideo, MN 56265

\_\_\_\_\_  
Vendor's name and address

\_\_\_\_\_  
Purchaser's name and address

\_\_\_\_\_  
Purchaser's Business Activity

\_\_\_\_\_  
Purchaser's Sales & Use Tax Account No.

I hereby certify that the above statements are true, that all information given is accurate to the best of my knowledge and that I am duly authorized to sign this application.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

General Information

The Minnesota Sales and Use Tax Law exempts from tax the sale, use, storage or other consumption of all fuels, electricity, gas and steam "used or consumed in agricultural or industrial production of personal property intended to be sold ultimately at retail whether or not the item so used becomes an ingredient or constituent part of the property produced" [1967 Extra Session Laws, Chapter 32, Article XIII, Section 25, Subd. 1, para. (h).] Electricity, gas or steam used for space heating or lighting are not included within this exemption.

Vendors may sell fuels and/or electricity, gas and steam, without application of the sales or use tax, to purchasers who furnish a valid exemption certificate. However, the user must pay the tax on that portion of the total fuel or energy purchased for taxable purposes. If a purchaser uses ag exempt fuels, electricity, gas or steam herein described as exempt for other than exempt purposes and subsequently, with intent to evade the tax, fails to file a return declaring the taxable use of such property, the purchaser will be subject to the full penalty of the law.