



1 known that the wood pellets were not purchased for residential use. A  
2 certificate of exemption shall not be required for exempt retail sales of wood  
3 pellets to an individual. The Commissioner shall by rule determine that  
4 portion of the sales attributable to domestic use where fuels are used for  
5 purposes in addition to domestic use.

6 (B) As used in this subdivision (26), “residence” means any  
7 residential property that was not included on the most recent list published  
8 pursuant to subdivision (C) of this subdivision (26) as most recently classified  
9 as “nonhomestead residential” under section 4152a of this title.

10 (C) Annually on July 1, the Commissioner shall publish a list of  
11 addresses for all properties most recently classified as “nonhomestead  
12 residential” under section 4152a of this title. Notwithstanding section 9703 of  
13 this title, or any other provision of law to the contrary, a seller shall be held  
14 harmless from sales tax liability resulting from a transaction in which the seller  
15 relied on the list published pursuant to this subdivision (26)(C) and tax was not  
16 collected due to an error or omission on the list.

17 Sec. 2. EFFECTIVE DATE

18 This act shall take effect on July 1, 2029.