

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 510 Section 510.101 Definitions**

**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.101 Definitions**

When used in these regulations, the following words and phrases shall have the meanings hereinafter defined:

- a) "Act" means The Public Utilities Revenue Act (Ill. Rev. Stat. 1991, ch. 120, pars. 468 et seq.) (the Act).
- b) "Department" means the Department of Revenue of the State of Illinois.
- c) "Director" means the Director of Revenue for the Department of Revenue of the State of Illinois.
- d) The phrase "*gross receipts*" means *the consideration received for electricity distributed, supplied, furnished or sold to persons for use or consumption and not for resale, and for all services (including the transmission of electricity for an end-user) rendered in connection therewith, and includes cash, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service costs, or any other expense whatsoever.* (Section 1 of the Public Utilities Revenue Act, Ill. Rev. Stat. 1989, ch. 120, par. 468 et seq. (the Act))
- e) "Gross receipts" shall not include receipts from:
  - 1) *any minimum or other charge for electricity or electric service where the customer has taken no kilowatt-hours of electricity;*
  - 2) *any charge for a dishonored check;*
  - 3) *any finance or credit charge, penalty or charge for delayed payment, or discount for prompt payment;*
  - 4) *any charge for reconnection of service or for replacement or relocation of facilities;*
  - 5) *any advance or contribution in aid of construction;*
  - 6) *repair, inspection or servicing of equipment located on customer premises;*

- 7) *leasing or rental of equipment, the leasing or rental of which is not necessary to distributing, furnishing, supplying, selling or transporting electricity;*
  - 8) *any sale to a customer if the taxpayer is prohibited by Federal or State constitution, treaty, convention, statute or court decision from recovering the related tax liability from such customer; and*
  - 9) *any charges added to customers' bills pursuant to the provisions of The Public Utilities Act (Ill. Rev. Stat. 1991, ch. 111 2/3, pars. 9-221 and 9-222) or any charges added to customers' bills by taxpayers who are not subject to rate regulation by the Illinois Commerce Commission for the purpose of recovering any of the tax liabilities or other amount specified in such provisions of such Act. In case credit is extended, the amount thereof shall be included only as and when payments are received.*
  - 10) *"Gross receipts" shall not include consideration received from business enterprises certified under Section 9-222.1 of The Public Utilities Act, as amended, during the period of time specified by the Department of Commerce and Community Affairs. (Section 1 of the Act)*
- f) "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, or a receiver, trustee, conservator or other representative appointed by order of any court, or (except municipal corporations owning and operating a local transportation system for public service in this State) any city, town, county or other political subdivision of this State. Corporations organized for mutual benefit of stockholders and corporations not-for-profit constitute "persons" within the Act.
  - g) "Taxpayer" means a person engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption and not for resale. "Taxpayer" for purposes of these regulations includes a municipal corporation (except a municipal corporation owning and operating a local transportation system for public service in this State) that engages in the business of distributing, supplying, furnishing or selling electricity for use or consumption and not for resale.
  - h) The phrase "service within the Act" or "services within the Act" means those transactions engaged in, or commodities or services furnished by a taxpayer with respect to which such taxpayer is liable for a tax under this Act.

(Source: Amended at 16 Ill. Reg. 5990, effective March 31, 1992)