

**Illinois Department of Revenue
Regulations**

Title 86 Part 510 Section 510.145 Furnishing of Electricity

TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

Section 510.145 Furnishing of Electricity

- a) The tax applies with respect to the consideration received by a taxpayer for electricity distributed, supplied, furnished or sold to any person in a taxable transaction 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. All such receipts are within the Act. There is no limitation in the application of the tax to any particular use or consumption of these services. However, for information concerning exemptions for transactions with certain kinds of customers, see Section 510.160 and 510.165 of this Part.
- b) Electricity furnished to other taxpayers engaged in the business of distributing, supplying, furnishing or selling to their customers the electricity so received is for resale and is not within the Act.
- c) Furnishing of electricity includes electricity furnished for use or consumption and not for resale, whether furnished at a meter rate dependent upon the quantity furnished, at flat rates per unit period of time, for a flat amount per outlet or per drop, or upon any other basis independent of the quantity of electricity furnished.
- d) Taxpayers are required to include in gross receipts by which they compute tax all consideration received for the furnishing of electricity for use or consumption and not for resale, including flat fees, payments on contracts, minimum charges and the value of any other consideration for electricity, including consideration in the form of property or services. (See Section 510.101(e) for the definition of gross receipts.)
- e) Where a taxpayer furnishes electricity which he has acquired from other taxpayers for use or consumption and not for resale, and he bills the consumer for such electricity, he must include in gross receipts by which tax is computed the total receipts from the sale of such electricity and not merely the amount of commissions which he may earn for the distribution of the same. The fact that a taxpayer has billed a consumer for electricity distributed, supplied, furnished or sold to such customer is prima facie evidence that such taxpayer distributed, supplied, furnished or sold services within the Act and is liable for tax with respect thereto.

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