

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 510 Section 510.150 Electricity Sold to and by Building Operators</b>
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**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.150 Electricity Sold to and by Building Operators**

- a) Persons owning, operating or leasing buildings, who purchase electrical services and rebill the same as such to tenants, make the final sale or distribution of such services and become liable for tax measured by their gross receipts from the distributing, supplying, furnishing or selling of the services in question. Such persons are required, under the terms of the Act, to file returns and pay tax in the same manner as any other taxpayer.
- b) Such persons shall show receipts from such services separately upon their books and records.
- c) In order to enable persons selling electricity to owners, operators or lessees of buildings to report accurately to the Department the amount of electrical services sold for resale and the amount sold for use or consumption, such owners, operators or lessees of buildings should, at the end of each of their billing periods, report to the supplier the amount of electricity (kilowatt hours) consumed by the owner or building operator and not resold by him as such to tenants. The owners, operators or lessees of buildings need not report to the Department the amount so reported to the supplier.
- d) The sale of such services to persons owning, operating or leasing buildings constitutes the sale of services for the purpose of resale, if such persons bill the same as such to tenants, and the gross receipts from this particular type of sale may be deducted from receipts by which the first seller for resale measures his tax under the Act.
- e) Sales by taxpayers to hotels and like businesses for use or consumption are taxable sales within the Act.