

**Illinois Department of Revenue
Regulations**

**Title 86 Part 510 Section 510.165 Services Furnished The State of Illinois,
its Departments, Agencies, Counties,
Municipalities or Other Political...**

TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.165 Services Furnished The State of Illinois, its Departments, Agencies,
Counties, Municipalities or Other Political Subdivisions**

Taxpayers are liable for tax with respect to the furnishing of electricity to the State of Illinois, its Departments, agencies, counties, municipalities (other than municipal corporations owning and operating a local transportation system for public service in this State), school districts or other political subdivisions for use or consumption and not for resale.