

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 510 Section 510.195 Sales of Appliances, Equipment or Services Subject to Other Tax Acts</b>
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**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.195 Sales of Appliances, Equipment or Services Subject to Other Tax Acts**

a) Taxpayers should not include in receipts by which they compute their tax liability under the Act any receipts from the sale of tangible personal property for use or consumption with respect to which a tax is imposed under the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1987, ch. 120, pars. 440 et seq.). Taxpayers engaging in the sale of stoves, refrigerators, appliances, equipment or other tangible personal property to users or consumers are required to make a separate return under the Retailers' Occupation Tax Act on forms provided for that purpose and to pay the tax as prescribed by that Act. Such transactions would not be included in any returns made under The Public Utilities Revenue Tax Act.

b) Receipts that are subject to The Gas Revenue Tax Act (Ill. Rev. Stat. 1987, ch. 120, pars. 467.16 et seq.) and receipts that are subject to The Messages Tax Act (Ill. Rev. Stat. 1983, ch. 120, pars. 467.1 et seq.) will be reported in separate returns filed under those respective Acts and should not be included in returns filed under The Public Utilities Revenue Tax Act.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)