**Section 120.130 Eligibility**

a) *A taxpayer with a credit for a project that meets the qualifications under paragraphs (1), (2), and (4) of subsection (c) of Section 110-20* [35 ILCS 45/110-95]*, subject to an agreement under* the Act*,* may be certified by the Department to receive an exemption from*:*

1) *the tax imposed at the project site by Section 2-4 of the Electricity Excise Tax Law,* and/or

2) *any additional charges added to the taxpayer's utility bills at the project site as a pass-on of State utility taxes under Section 9-222 of the Public Utilities Act.* [35 ILCS 45/110-95]

b) To receive a certification for the utility tax exemption, the taxpayer must be registered to self-assess that tax.