**Section 470.133** **Manufacturing Illinois Chips for Real Opportunity (MICRO) Act Project Site Exemption**

a) A public utility shall not charge customers, who are certified by the Department of Commerce and Economic Opportunity ("DCEO") under Section 110-95 of the Manufacturing Illinois Chips for Real Opportunity (MICRO) Act ("MICRO Act") (35 ILCS 45/110-95), an additional charge equal to the total amount of tax imposed under Section 2 of the Gas Revenue Tax Act (35 ILCS 615/2), to the extent of such exemption and during the period in which such exemption is in effect. [220 ILCS 5/9-222]

b) To be eligible for this exemption, DCEO must certify a taxpayer for this exemption. To become certified, the taxpayer must meet *the qualifications under paragraphs (1), (2), and (4) of subsection (c) of Section 110-20* of the MICRO Act (35 ILCS 45/110-20) and has entered into an agreement with DCEO under the MICRO Act. *The taxpayer must meet any other criteria for certification set by* DCEO. DCEO *will determine the period during which the exemption is in effect, which shall not exceed 30 years from the date of the taxpayer's initial receipt of certification from* DCEO. [35 ILCS 45/110-95]

(Source: Added at 48 Ill. Reg. 16561, effective November 4, 2024)