**Section 470.150 Gas Sold to and by Building Operators**

a) Persons owning, operating or leasing buildings, who purchase gas services and rebill them as gas services to tenants, make the final sale or distribution of the services and become liable for tax measured by their gross receipts from the distributing, supplying, furnishing or selling of the services in question. These persons are required, under the terms of the Act, to file returns and pay tax in the same manner as any other taxpayer.

b) These persons shall show receipts from the services separately in their books and records.

c) In order to enable persons selling gas to owners, operators or lessees of buildings to report accurately to the Department the amount of gas services sold for resale and the amount sold for use or consumption, the owners, operators or lessees should, at the end of each of their billing periods, report to the supplier the amount of gas (cubic feet or therms, as the case may be) consumed by the owner or building operator and not resold to tenants. The owners, operators or lessees need not report to the Department the amount reported to the supplier.

d) The sale of these services to persons owning, operating or leasing buildings constitutes the sale of services for the purpose of resale, if those persons bill them as gas services to tenants. The gross receipts from this particular type of sale may be deducted from receipts by which the seller for resale measures his or her tax under the Act.

e) Sales by taxpayers to hotels and like businesses for use or consumption are taxable sales within the Act.

(Source: Amended at 43 Ill. Reg. 7463, effective June 18, 2019)