**Section 510.101 Definitions**

When used in these regulations, the following words and phrases shall have the meanings hereinafter defined [35 ILCS 620/1]:

"Act" means the Public Utilities Revenue Act [35 ILCS 620] (the Act).

*"Consumer Price Index" means the Consumer Price Index For All Urban Consumers for all items published by the United States Department of Labor; provided that if this index no longer exists, the Department of Revenue shall prescribe the use of a comparable, substitute index.*

*"Department" means the Department of Revenue of the State of Illinois*.

*"Director" means the Director of Revenue for the Department of Revenue of the State of Illinois*.

*"Distributing electricity" means delivering electric energy to an end user over facilities owned, leased, or controlled by the taxpayer.*

The phrase *"gross receipts" means the consideration received for electricity distributed, supplied, furnished or sold to persons for use or consumption and not for resale, and for all services (including the transmission of electricity for an end-user) rendered in connection therewith, and* *includes* *cash, services and property of every kind or nature, and shall be determined without any deduction on account of* *the* *cost of* *the* *service, product or commodity supplied, the cost of materials used, labor or service costs, or any other expense whatsoever*. (Section 1 of the Act)

"Gross receipts" shall not include receipts from:

*any minimum or other charge for electricity or electric service where the customer has taken no kilowatt-hours of electricity;*

*any charge for a dishonored check;*

*any finance or credit charge, penalty or charge for delayed payment, or discount for prompt payment;*

*any charge for reconnection of service or for replacement or relocation of facilities;*

*any advance or contribution in aid of construction;*

*repair, inspection or servicing of equipment located on customer premises;*

*leasing or rental of equipment, the leasing or rental of which is not necessary to distributing, furnishing, supplying, selling or transporting electricity;*

*any sale to a customer if the taxpayer is prohibited by federal or State constitution, treaty, convention, statute or court decision from recovering the related tax liability from such customer; and*

*any charges added to customers' bills pursuant to the provisions of Section 9-221 or Section 9-222 of the Public Utilities Act, as amended or any charges added to customers' bills by taxpayers who are not subject to rate regulation by the Illinois Commerce Commission for the purpose of recovering any of the tax liabilities or other amount specified in such provisions of such Act. In case credit is extended, the amount thereof shall be included only as and when payments are received.*

*"Gross Receipts" shall not include consideration received from business enterprises certified under Section 9-222.1 of the Public Utilities Act, as amended, to the extent of such exemption and during the period of time specified by the Department of Commerce and Economic Opportunity.* (Section 1 of the Act)

*"Invested capital" in the case of an electric cooperative subject to the tax imposed by Section 2a.1 means an amount equal to the product determined by multiplying, (i) the average of the balances at the beginning and end of the taxable period of the taxpayer's total equity (including memberships, patronage capital, operating margins, non-operating margins, other margins and other equities), as set forth on the balance sheets included in the taxpayer's annual report to the United States Department of Agriculture Rural Utilities Services (established pursuant to the federal Rural Electrification Act of 1936, as amended), by (ii) the fraction determined under Sections 301 and 304(a) of the Illinois Income Tax Act, as amended, for the taxable period.*

*"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company or a receiver, trustee, guardian* *or other representative appointed by order of any court, or* *any city, town, county or other political subdivision of this State.*

*"Taxpayer" for purposes of the tax on the distribution of electricity imposed by* the *Act means an electric cooperative, an electric utility, or an alternative retail electric supplier (other than a person that is an alternative retail electric supplier solely pursuant to subsection (e) of Section 16-115 of the Public Utilities Act), as those terms are defined in the Public Utilities Act, engaged in the business of distributing electricity in this State for use or consumption and not for resale.*

*"Taxpayer" for purposes of the Public Utilities Revenue Tax means a person engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption and not for resale*.

"*Taxable period" means each calendar year which ends after the effective date of the Act. In the case of an electric cooperative subject to the tax imposed by Section 2a.1, "taxable period" means each calendar year ending after the effective date of* the *Act and covered by an annual report filed by the taxpayer with the United States Department of Agriculture Rural Utilities Services*. [35 ILCS 620/1]

*"Units of local government" means counties, municipalities, townships, special districts, and units, designated as units of local government by law, which exercise limited governmental powers or powers in respect to limited governmental subjects, but does not include school districts.* For purposes of this definition, *"municipalities" means cities, villages and incorporated towns.* (Ill. Const. Art. VII, § 1)

(Source: Amended at 47 Ill. Reg. 18748, effective November 28, 2023)