**Section 510.144 Distribution of Electricity**

a) The tax in Section 510.110(b)(1) is imposed on the person that distributes electricity to the consumer or the end user of the electricity, when that person owns, leases, or controls the facilities used to distribute the electricity.

b) A person that sells electricity at retail for use or consumption that does not own, lease, or control the facilities used to distribute the electricity to the end user or consumer is not liable for the tax in Section 510.110(b)(1). The person that owns, leases, or controls the facilities used to distribute the electricity to the end user or consumer on behalf of the person selling the electricity is liable for the tax.

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