**Section 510.165 Electricity Distributed to The State of Illinois, its Departments, Agencies, Counties, Municipalities or Other Political Subdivisions**

Taxpayers are liable for tax with respect to the distribution of electricity to the State of Illinois, its Departments, agencies, counties, municipalities (other than municipal corporations owning and operating a local transportation system for public service in this State), school districts, or other political subdivisions for use or consumption and not for resale.

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