**Section 511.110 Imposition of Tax**

The Electricity Excise Tax Law imposes a tax on the privilege of using in this State electricity purchased for use or consumption (see 35 ILCS 640/2-4). The base and rate of the tax is dependent upon the type of supplier from which the electricity is obtained.

a) Electricity Purchased From Municipal Systems or Electric Cooperatives. *A tax is imposed on the privilege of using in this State electricity purchased from a municipal system or electric cooperative, as defined in Article XVII of the Public Utilities Act, which has not made an election as permitted by either Section 17-200* (election to provide existing or future customers access to alternative retail electric suppliers) *or Section 17-300* (election to be an alternative retail electric supplier) *of* the Public Utilities *Act, at the lesser of 0.32 cents per kilowatt hour of all electricity distributed, supplied, furnished, sold, transmitted, and delivered by such municipal system or electric cooperative to the purchaser or 5% of each such purchaser's purchase price for all electricity distributed, supplied, furnished, sold, transmitted, and delivered by such municipal system or electric cooperative to the purchaser, whichever is the lower rate as applied to each purchaser in each billing period.* [35 ILCS 640/2-4(b)] Taxpayers who obtain their electricity or electric service from a supplier described in this Part may not elect to become a self-assessing purchaser as described in subsection (c) of this Section.

b) Other Suppliers. *Except as provided in subsection (a) of this Section, the tax is imposed on the privilege of using in this State electricity purchased for use or consumption and not for resale, other than by municipal corporations owning and operating a local transportation system for public service, at the following rates per kilowatt-hour delivered to the purchaser:*

1) *For the first 2000 kilowatt-hours used or consumed in a month: 0.330 cents per kilowatt-hour;*

2) *For the next 48,000 kilowatt-hours used or consumed in a month: 0.319 cents per kilowatt-hour;*

3) *For the next 50,000 kilowatt-hours used or consumed in a month: 0.303 cents per kilowatt-hour;*

4) *For the next 400,000 kilowatt-hours used or consumed in a month: 0.297 cents per kilowatt-hour;*

5) *For the next 500,000 kilowatt-hours used or consumed in a month: 0.286 cents per kilowatt-hour;*

6) *For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.270 cents per kilowatt-hour;*

7) *For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.254 cents per kilowatt-hour;*

8) *For the next 5,000,000 kilowatt-hours used or consumed in a month: 0.233 cents per kilowatt-hour;*

9) *For the next 10,000,000 kilowatt-hours used or consumed in a month: 0.207 cents per kilowatt-hour;*

10) *For all electricity in excess of 20,000,000 kilowatt-hours used or consumed in a month: 0.202 cents per kilowatt-hour.* [35 ILCS 640/2-4(c)]

c) *In lieu of the foregoing rates in subsection (b) of this Section, the tax is imposed on a self-assessing purchaser at the rate of 5.1% of the self-assessing purchaser's purchase price for all electricity distributed, supplied, furnished, sold, transmitted and delivered to the self-assessing purchaser in a month.* [35 ILCS 640/2-4(a)]