

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Electricity Excise Tax Law is amended by
5 changing Section 2-3 as follows:

6 (35 ILCS 640/2-3)

7 Sec. 2-3. Definitions. As used in this Law, unless the
8 context clearly requires otherwise:

9 (a) "Department" means the Department of Revenue of the
10 State of Illinois.

11 (b) "Director" means the Director of the Department of
12 Revenue of the State of Illinois.

13 (c) "Person" means any natural individual, firm, trust,
14 estate, partnership, association, joint stock company, joint
15 venture, corporation, limited liability company, or a
16 receiver, trustee, guardian, or other representative
17 appointed by order of any court, or any city, town, village,
18 county, or other political subdivision of this State.

19 (d) "Purchase price" means the consideration paid for
20 the distribution, supply, furnishing, sale, transmission or
21 delivery of electricity to a person for non-residential use
22 or consumption (and for both residential and non-residential
23 use or consumption in the case of electricity purchased from
24 a municipal system or electric cooperative described in
25 subsection (b) of Section 2-4) and not for resale, and for
26 all services directly related to the production, transmission
27 or distribution of electricity distributed, supplied,
28 furnished, sold, transmitted or delivered for non-residential
29 use or consumption, and includes transition charges imposed
30 in accordance with Article XVI of the Public Utilities Act
31 and instrument funding charges imposed in accordance with

1 Article XVIII of the Public Utilities Act, as well as cash,
2 services and property of every kind or nature, and shall be
3 determined without any deduction on account of the cost of
4 the service, product or commodity supplied, the cost of
5 materials used, labor or service costs, or any other expense
6 whatsoever. However, "purchase price" shall not include
7 consideration paid for:

8 (i) any charge for a dishonored check;

9 (ii) any finance or credit charge, penalty or
10 charge for delayed payment, or discount for prompt
11 payment;

12 (iii) any charge for reconnection of service or for
13 replacement or relocation of facilities;

14 (iv) any advance or contribution in aid of
15 construction;

16 (v) repair, inspection or servicing of equipment
17 located on customer premises;

18 (vi) leasing or rental of equipment, the leasing or
19 rental of which is not necessary to furnishing, supplying
20 or selling electricity;

21 (vii) any purchase by a purchaser if the supplier
22 is prohibited by federal or State constitution, treaty,
23 convention, statute or court decision from recovering the
24 related tax liability from such purchaser; and

25 (viii) any amounts added to purchasers' bills
26 because of charges made pursuant to the tax imposed by
27 this Law.

28 In case credit is extended, the amount thereof shall be
29 included only as and when payments are made.

30 "Purchase price" shall not include consideration received
31 from business enterprises certified under Section 9-222.1 or
32 9-222.1A of the Public Utilities Act, as amended, to the
33 extent of such exemption and during the period of time
34 specified by the Department of Commerce and Community

1 Affairs.

2 (e) "Purchaser" means any person who acquires
3 electricity for use or consumption and not for resale, for a
4 valuable consideration.

5 (f) "Non-residential electric use" means any use or
6 consumption of electricity which is not residential electric
7 use.

8 (g) "Residential electric use" means electricity used or
9 consumed at a dwelling of 2 or fewer units, or electricity
10 for household purposes used or consumed at a building with
11 multiple dwelling units where the electricity is registered
12 by a separate meter for each dwelling unit.

13 (h) "Self-assessing purchaser" means a purchaser for
14 non-residential electric use who elects to register with and
15 to pay tax directly to the Department in accordance with
16 Sections 2-10 and 2-11 of this Law.

17 (i) "Delivering supplier" means any person engaged in
18 the business of delivering electricity to persons for use or
19 consumption and not for resale, but not an entity engaged in
20 the practice of resale and redistribution of electricity
21 within a building prior to January 2, 1957, and who, in any
22 case where more than one person participates in the delivery
23 of electricity to a specific purchaser, is the last of the
24 suppliers engaged in delivering the electricity prior to its
25 receipt by the purchaser.

26 (j) "Delivering supplier maintaining a place of business
27 in this State", or any like term, means any delivering
28 supplier having or maintaining within this State, directly or
29 by a subsidiary, an office, generation facility, transmission
30 facility, distribution facility, sales office or other place
31 of business, or any employee, agent or other representative
32 operating within this State under the authority of such
33 delivering supplier or such delivering supplier's subsidiary,
34 irrespective of whether such place of business or agent or

1 other representative is located in this State permanently or
2 temporarily, or whether such delivering supplier or such
3 delivering supplier's subsidiary is licensed to do business
4 in this State.

5 (k) "Use" means the exercise by any person of any right
6 or power over electricity incident to the ownership of that
7 electricity, except that it does not include the generation,
8 production, transmission, distribution, delivery or sale of
9 electricity in the regular course of business or the use of
10 electricity for such purposes.

11 (Source: P.A. 90-561, eff. 8-1-98; 91-914, eff. 7-7-00.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.