**Section 470.110 Imposition of Tax**

a) There is imposed upon persons engaged in the business of distributing, supplying, furnishing or selling gas to persons, for use or consumption and not for resale, a tax at the rate of 5% of the gross receipts from any such business, *2.4 cents per therm of all gas that is so distributed, supplied, furnished or sold* *or transported* *to* *or for* *each customer in the course of such business, or 5% of the gross receipts received from each customer* *from that business*, *whichever is the lower rate as applied to each customer for that customer's billing period, provided that any change in rate imposed by the Amendatory Act of 1985* applies *only with bills having a meter reading date on or after January 1, 1986. However, these taxes are not imposed with respect to any business in interstate commerce, or otherwise to the extent to which that business may not, under the constitution and statutes of the United States, be made the subject of taxation by this State. Nothing in the Amendatory Act of 1985 shall impose a tax with respect to any transaction with respect to which no tax was imposed immediately preceding September 14, 1985.* [35 ILCS 615/2]

b) This tax is an occupation tax. It is imposed upon taxpayers, as defined in the Act, and is not imposed upon persons for whom services within the Act are rendered by those taxpayers, nor is it imposed upon the act of rendering those services. The amount of tax payable by a taxpayer is to be measured by, or to be computed upon a basis of, the gross receipts of the taxpayer from the business of distributing, supplying, furnishing or selling gas for use or consumption.

(Source: Amended at 43 Ill. Reg. 7463, effective June 18, 2019)