**Section 470.145 Furnishing of Gas**

a) The tax applies with respect to the consideration received by a taxpayer for gas distributed, supplied, furnished or sold to any person in a taxable transaction for use or consumption and not for resale. All such receipts are within the Act. There is no limitation in the application of the tax to any particular use or consumption of these services. However, for information concerning exemptions for transactions with certain kinds of customers, see Section 470.160.

b) Gas furnished to other taxpayers engaged in the business of distributing, supplying, furnishing or selling to their customers the gas so received is for resale and is not within the Act.

c) The furnishing of gas includes gas furnished for use or consumption and not for resale, whether furnished at a meter rate dependent upon the quantity furnished, at flat rates per unit period of time, for a flat amount per outlet, or upon any other basis independent of the quantity of gas supplied.

d) Taxpayers are required to include in gross receipts by which they compute tax all consideration received for the furnishing of gas for use or consumption and not for resale, including flat fees, payments on contracts, minimum charges and the value of any other consideration for gas, including consideration in the form of property or services.

e) Taxpayers are not required to include in taxable gross receipts any amounts collected from others to reimburse the taxpayer for the tax imposed by the Gas Revenue Tax Act or to reimburse the taxpayer for tax imposed by any municipality under Section 8-11-2 of the Illinois Municipal Code [65 ILCS 5/8-11-2] on the business of distributing, supplying, furnishing or selling gas for use or consumption, including all charges the taxpayer is authorized by Section 9-222 of the Public Utilities Act [220 ILCS 5] to collect from customers in this connection. In order to exclude those amounts from its gross receipts, the taxpayer must state separately on its bill for gas to the purchaser how much tax, as permitted by law, is being passed on to the purchaser in addition to the charge for gas, or if the taxpayer periodically sends the purchaser a rate chart showing, separately from the rate for gas, how much tax, as permitted by law, will be charged by the taxpayer to the purchaser on each bracket or amount of cubic feet or therms of gas.

f) When a taxpayer furnishes gas he or she has acquired from other taxpayers for use or consumption and not for resale, and he or she bills the consumer for that gas, he or she must include in gross receipts by which the tax is computed the total receipts from the sale of the gas and not merely the amount of commissions he or she may earn for the distribution of the gas. The fact that a taxpayer has billed a consumer for gas distributed, supplied, furnished or sold to that consumer is prima facie evidence that the taxpayer distributed, supplied, furnished or sold services within the Act and is liable for tax with respect to those services.

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