**Section 510.150 Electricity Sold to and by Building Operators**

a) Persons owning, operating or leasing buildings, who purchase electricity for sale to tenants, bill the tenants for the electricity, and distribute the electricity to tenants over facilities owned, leased, or controlled by the persons, are liable for the tax in Section 510.110(b)(1) and are required, under the terms of the Act, to file returns and pay tax in the same manner as any other taxpayer.

b) Such persons shall maintain books and records that document the amount of electricity consumed in the operation and maintenance of the building and the amount distributed to the tenants.

c) In order to enable persons selling electricity to owners, operators or lessees of buildings to report accurately to the Department the amount of electricity sold for resale to tenants and the amount sold for use or consumption by the owners, operators or lessees of the buildings, such owners, operators or lessees of buildings should, at the end of each of their billing periods, report to the supplier the amount of electricity (kilowatt hours) consumed by the owner or building operator and not resold by him as such to tenants. The owners, operators or lessees of buildings need not report to the Department the amount so reported to the supplier.

d) Sales by taxpayers to hotels and like businesses for use or consumption are taxable sales within the Act.

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